OF THE WEST BENGAL LEGISLATIVE

THE

BENGAL LEGISLATIVE COUNCIL

PROCEEDINGS.

(Official Report.)

ELEVENTH SESSION

1923.

WEST BENGAL LEGISLATIVE ASSEMBLY
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GOVERNMENT OF BENGAL.

GOVERNOR OF BENGAL.

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GOVERNMENT OF BENGAL

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ALPHABETICAL LIST OF MEMBERS.

A

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Azam, Khan Bahadur Khwaja Mohamed. [Dacca East Rural (Muhammadan).]

B

Banerjea, Dr. Pramathanath. [Calcutta East (Non-Muhammadan).]
Banerjea, the Hon'ble Sir Surendra Nath. [Minister, 24-Parganas Municipal (Non-Muhammadan).]
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Barma, Rai Sahib Panchanan. [Rangpur (Non-Muhammadan).]
Barton, Mr. H. (Anglo-Indian.)
Basu, Babu Jatindra Nath. [Calcutta North (Non-Muhammadan).]
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Birley, Mr. L. (Nominated Official.)
Bose, Mr. S. M. [Mymensingh East (Non-Muhammadan).]

C

Carey, Mr. W. L. (Indian Mining Association.)
Chaudhuri, Babu Kishori Mohan. [Rajshahi (Non-Muhammadan).]
Chaudhuri, Babu Tankanath. [Dinajpur (Non-Muhammadan).]
Chaudhuri, Khan Bahadur Maulvi Hafizar Rahman. [Bogra (Muhammadan).]
Chaudhuri, Maulvi Shah Muhammad. [Malda *cum* Jalpaiguri (Muhammadan).]
Chaudhuri, Rai Harendranath. [24-Parganas Rural North (Non-Muhammadan).]
Chaudhuri, Sir Asutosh. [Bogra *cum* Pabna (Non-Muhammadan).]
Chaudhuri, the Hon'ble the Nawab Saiyid Nawab Ali, Khan Bahadur. [Minister, Mymensingh East (Muhammadan).]
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Currie, Mr. W. C. (Bengal Chamber of Commerce.)

D

Das, Babu Bhishmadev. (Nominated Non-official—Depressed Classes.)
Das, Mr. S. R. [Calcutta North-West (Non-Muhammadan).]
Das Gupta, Rai Bahadur Nibaran Chandra. [Bakarganj North (Non-Muhammadan).]
De, Mr. K. C. (Nominated Official.)
De, Rai Bahadur Fanindralal. [Hooghly *cum* Howrah Rural (Non-Muhammadan).]
Deare, Major-General B. H. (Nominated Official.)
DeLisle, Mr. J. A. [Dacca and Chittagong (European).]
Dey, Mr. G. G. (Nominated Official.)
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Dutt, Rai Bahadur Dr. Haridhan. [Calcutta North Central (Non-Muhammadan).]
Dutta, Babu Annada Charan. [Chittagong (Non-Muhammadan).]
Dutta, Babu Indu Bhushan. [Tippera (Non-Muhammadan).]

E

Easson, Mr. G. A. (Nominated Official.)
Emerson, Mr. T. (Nominated Official.)

F

Faroqui, Mr. K. G. M. [Tippera (Muhammadan).]
Forrester, Mr. J. Campbell. [Presidency and Burdwan (European).]
French, Mr. F. C. (Nominated Official.)

G

Ghatak, Rai Bahadur Nilmani. [Malda (Non-Muhammadan).]
Ghose, Mr. D. C. [24-Parganas Rural South (Non-Muhammadan).]
Ghose, Rai Bahadur Jogendra Chunder. (Calcutta University.)
Goode, Mr. S. W. (Nominated Official.)

H

Haq, Maulvi A. K. Fazl-ul. [Khulna (Muhammadan).]
Haq, Shah Syed Emdadul. [Tippera (Muhammadan).]
Hornell, Mr. W. W. (Nominated Official.)
Huntingford, Mr. G. T. (Nominated Official.)
Huq, Maulvi Ekramul. [Murshidabad (Muhammadan).]
Hussain, Maulvi Md. Madassur. [Burdwan Division North (Muhammadan).]

J

James, Mr. R. H. L. Langford. (Indian Jute Mills Association.)
Janah, Babu Sarat Chandra. [Midnapore South (Non-Muhammadan).]
Jones, Mr. J. A. [Presidency and Burdwan (European).]

K

Karim, Maulvi Fazlal. [Bakarganj, South (Muhammadan).]
Khaitan, Babu Devi Prosad. (Nominated Non-official.)
Khan, Babu Debendra Lal. [Midnapore North (Non-Muhammadan).]
Khan, Maulvi Hamid-ud-din. [Rangpur East (Muhammadan).]
Khan, Maulvi Md. Rafique Uddin. [Mymensingh East (Muhammadan).]
Khan, Mr. Razaur Rahman. [Calcutta North (Muhammadan).]
Khan Chaudhuri, Khan Bahadur Maulvi Md. Ershad Ali. [Rajshahi North (Muhammadan).]

L

Lang, Mr. J. (Nominated Official.)
Law, Raja Reshee Case. (Bengal National Chamber of Commerce.)
Leslie, Mr. W. L. (Calcutta Trades Association.)

M

Maharajadhiraja Bahadur of Burdwan, the Hon'ble. (Member, Executive Council.)
Makramali, Munshi. [Noakhali (Muhammadan).]
Mallik, Babu Surendra Nath. [Calcutta South (Non-Muhammadan).]
Marr, Mr. A. (Nominated Official.)
McAlpin, Mr. M. C. (Nominated Official.)
Mitra, Rai Bahadur Mahendra Chandra. [Hooghly Municipal (Non-Muhammadan).]
Mitter, the Hon'ble Mr. P. C. (Minister, Presidency Landholders.)
Moitra, Dr. Jatindra Nath. [Faridpur North (Non-Muhammadan).]
Morgan, Mr. G. (Bengal Chamber of Commerce.)
Muir, Mr. R. H. (Bengal Chamber of Commerce.)
Mukerji, Mr. S. C. (Nominated Official.)
Mukharji, Babu Satish Chandra. [Hooghly *cum* Howrah Rural (Non-Muhammadan).]
Mukherjee, Babu Nitya Dhon. [Hooghly Municipalities (Non-Muhammadan).]
Mukherji, Professor S. C. (Nominated Non-official—The Indian Christian Community.)
Mukhopadhaya, Babu Sarat Chandra. [Midnapore South (Non-Muhammadan).]
Mullick, Babu Nirode Behary. [Bakarganj South (Non-Muhammadan).]

N

Nakey, Mirza Muhammad Ali. [24-Parganas Municipal South (Muhammadan).]
Nasker, Babu Hem Chandra. [24-Parganas Rural Central (Non-Muhammadan).]

P

Pahlowan, Maulvi Md. Abdul Jubbar. [Mymensingh West (Muhammadan).]
Philip, Mr. J. Y. (Bengal Chamber of Commerce.)
Poddar, Babu Keshoram. (Bengal Marwari Association.)

R

Raheem, Mr. Abdur. (Nominated Non-official.)
Rahim, the Hon'ble Sir Abd-ur-. (Member, Executive Council.)
Raikat, Mr. Prasanna Deb. [Jalpaiguri (Non-Muhammadan).]
Rauf, Maulvi Shah Abdur. [Rangpur West (Muhammadan).]
Ray, Babu Bhabendra Chandra. [Jessore North (Non-M[illegible]

Ray, Babu Surendra Nath. [Deputy-President, 24-Parganas Municipal South (Non-Muhammadan).]
Ray, Kumar Shib Shekhareswar. (Rajshahi Landholders.)
Ray, Rai Bahadur Upendra Lal. (Chittagong Landholders.)
Ray Chaudhuri, Babu Brojendra Kishor. (Dacca Landholders.)
Ray Chaudhuri, Mr. Krishna Chandra. (Nominated Non-official—Labouring Classes.)
Ray Choudhury, Raja Manmatha Nath. [Mymensingh West (Non-Muhammadan).]
Rishi, Babu Rasik Chandra. [Noakhali (Non-Muhammadan).]
Roy, Babu Jogendra Krishna. [Faridpur South (Non-Muhammadan).]
Roy, Babu Jogenrda Nath. [Dacca Rural (Non-Muhammadan).]
Roy, Babu Nalini Nath. [Jessore South (Non-Muhammadan).]
Roy, Maharaja Bahadur Kshaunish Chandra. [Nadia (Non-Muhammadan).]
Roy, Mr. Bijoyprosad Singh. [Burdwan (Non-Muhammadan).]
Roy, Mr. G. N. (Nominated Official.)
Roy, Mr. J. N. (Nominated Official.)
Roy, Mr. Tarit Bhusan. (Bengal Mahajan Sabha.)
Roy, Rai Bahadur Lalit Mohan Singh. (Burdwan Landholders.)
Roy, Raja Maniloll Singh. [Burdwan (Non-Muhammadan).]
Roy Chaudhuri, Babu Sailaja Nath. [Khulna (Non-Muhammadan).]

S

Salam, Khan Bahadur Maulvi Abdus. [Jessore North (Muhammadan).]
Sarkar, Babu Jogesh Chandra. [Rangpur (Non-Muhammadan).]
Sarkar, Babu Rishindra Nath. [Bankura West (Non-Muhammadan).]
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Skinner, Mr. H. E. (Bengal Chamber of Commerce.)
Stark, Mr. H. A. (Anglo-Indian.)
Stephenson, the Hon'ble Mr. H. L. (Member, Executive Council.)
Stuart-Williams, Mr. S. C. (Nominated Official.)
Suhrawardy, Dr. A. [Dacca West Rural (Muhammadan).]
Suhrawardy, Dr. Hassan. [Hooghly *cum* Howrah Municipal (Muham-
Suhrawardy, Mr. Huseyn Shaheed. [Burdwan Division South (Muhammadan).]

T

Travers, Mr. W. L. [Rajshahi (European).]

V

Villiers, Mr. F. E. E. [Presidency and Burdwan (European).]

THE BENGAL LEGISLATIVE COUNCIL PROCEEDINGS.

(Official Report of the Eleventh Session.)

VOLUME XI—No. 3.

Proceedings of the Bengal Legislative Council assembled under the provisions of the Government of India Act.

THE Council met in the Council Chamber in the Town Hall, Calcutta on Monday, the 26th February, 1923, at 3 P.M.

Present:

The Hon'ble the President in the Chair, the four Hon'ble Members of the Executive Council, the three Hon'ble Ministers, and 90 nominated and elected members.

Oaths or affirmations.

The following members made an oath or affirmation of their allegiance to the Crown:—

Mr. K. C. DE, C.I.E., I.C.S.

Mr. G. A. EASSON.

Mr. J. A. JONES, C.I.E.

Starred Question

(to which oral answer was given).

Faridpur-Bhanga-Madaripur Railway project.

*LXIX. **Khan Bahadur Maulvi RAHMATJAN CHOUDHURY:** With reference to the reply given on the 12th February, 1923, to my starred question No. LVIII, will the Hon'ble the Minister in charge of the Department of Public Works be pleased to state whether the traffic survey for the proposed Faridpur-Bhanga-Madaripur Railway has been finished?

MINISTER in charge of DEPARTMENT of PUBLIC WORKS (the Hon'ble the Nawab Saiyid Nawab Ali Chaudhuri, Khan Bahadur): The survey of the traffic prospects of the Faridpur-Bhanga Railway has been completed and the report printed, but a further reference has been found necessary on one or two points. The report has not yet been submitted to the Railway Board.

Unstarred Questions

(answers to which were laid on the table).

Indians in the Agricultural Services.

408. SHAH SYED EMDADUL HAQ: Will the Hon'ble the Minister in charge of the Department of Agriculture and Industries be pleased to state—

(*i*) whether it is a fact that the Department of Agriculture was established in Bengal on the recommendation of the Famine Commission contained in their report submitted in 1880;

(*ii*) whether the said Commission warned the Government that none but Indians should be employed in the Agricultural services;

(*iii*) whether it is a fact that as a result of their recommendation some of the distinguished Indian graduates were sent to the Cirencester College for training;

(*iv*) whether it is a fact that on their return most of them, like Messrs. B. C. Basu, D. N. Mukerjee, N. N. Banerjee and Dwijadas Dutt, were employed as Deputy Magistrates and have since retired on small pensions, and some of them, like Messrs. G. C. Ghose and B. Chakravarti, refused such appointments to lead independent lives;

(*v*) how many graduates were sent by the Government to Cirencester College;

(*vi*) what is the name of each and the year in which he was sent;

(*vii*) what is the cost incurred on each of these students there; and

(*viii*) whether it is a fact that the recommendation to appoint one or two expert Deputy Directors was made during the Viceroyalty of Lord Curzon?

MINISTER in charge of DEPARTMENT of AGRICULTURE and INDUSTRIES (the Hon'ble the Nawab Saiyid Nawab Ali Chaudhuri, Khan Bahadur): (*i*) Yes.

(*ii*) No.

(iii) No. The question of sending a certain number of distinguished graduates in science of the Calcutta University to Cirencester or some other Agricultural College for training in agriculture was under the consideration of Government before the publication of the Famine Commission's Report in 1880 and the first batch of students was sent out to Cirencester that very year.

(iv) Messrs. B. C. Basu, D. N. Mukerjee and N. N. Banerjee were employed as Deputy Magistrates: they all, however, were attached to the Agricultural Department in the capacity of Assistant to the Director of Agriculture. Mr. Dwijadas Dutt was employed in the Provincial Educational Service as agricultural lecturer in the Civil Engineering College, Sibpore.

They have since retired on pension which they were entitled to under the Civil Service Regulations.

The answer to the second part of the question regarding Messrs. G. C. Basu and B. Chakravarti is in the affirmative.

(v) to (vii) A statement is laid on the table.

(viii) Yes.

Statement referred to in the reply to clauses (v) to (vii) of unstarred question No. 408.

Serial No. and name.	Year in which sent out.	Total amount expended for each scholar.
		Rs.
(1) Ambika Charan Sen	1880	7,000
(2) Sayed Sakhawat Hossen	1880	7,000
(3) Giris Chandra Basu	1882	7,000
(4) Bomkesh Chakravarti	1882	8,000
(5) Autul Krishna Roy	1883	7,000
(6) Bhupal Chandra Basu	1883	7,500
(7) Nritya Gopal Mukerjee	1884	7,000
(8) Dwijendra Lal Roy	1884	7,000
(9) Nagendra Nath Banerjee	1885	9,000
(10) Debendra Nath Mukerjee	1886	7,000
(11) Dwijadas Dutt	1886	7,000

Alleged differential treatment of servants of the upper class Indian and European passengers of inland steamers.

409. Maulvi FAZLAL KARIM: (a) Will the Hon'ble the Member in charge of the Marine Department be pleased to state—

(i) whether it is a fact that no servant with a third class ticket, of a first or second class Indian passenger in the passenger

steamers of the Joint Steamer Companies is allowed to remain in the first or second class deck; and

(*ii*) whether it is a fact that first or second class European passengers are allowed to keep their servants on the decks of those classes?

(*b*) Are the Government considering the desirability of drawing the attention of the companies to this differential treatment?

MEMBER in charge of MARINE DEPARTMENT (the Hon'ble Mr. J. Donald): (*a*) (*i*) and (*ii*) Government have no information.

(*b*) The reply is in the negative.

Kala-azar in Pabna.

410. SHAH SYED EMDADUL HAQ: (*a*) Is the Hon'ble the Minister in charge of the Department of Local Self-Government aware that in some parts of the Pabna district there has recently been a large number of cases of kala-azar?

(*b*) Are the Government considering the desirability of drawing the attention of the Pabna and Sirajganj municipalities and the Pabna district board to this matter and of instituting an inquiry as to whether the charitable dispensaries in the affected area have been duly equipped to treat cases of kala-azar?

MINISTER in charge of DEPARTMENT of LOCAL SELF-GOVERNMENT (the Hon'ble Sir Surendra Nath Banerjea): (*a*) A reference is invited to the reply given to the member's question on this subject on the 20th November, 1922. The scope of the investigation which were being made into the prevalence of kala-azar has been temporarily curtailed on financial grounds and the Public Health Department is not able immediately to depute officers to Pabna to inquire into the existence of the disease.

(*b*) No. In the absence of local investigations, Government are not prepared to make definite recommendations to the local authorities.

Rent sales in Pabna and Tippera.

411. SHAH SYED EMDADUL HAQ: (*a*) Will the Hon'ble the Member in charge of the Judicial Department be pleased to lay on the table a statement showing separately for the last three years and for the districts of Pabna and Tippera—

(*i*) the number of rent sales;

(*ii*) the number of applications to set aside those sales, with results; and

(*iii*) the percentage of applications to set aside those sales rejected by the courts?

(*b*) Is the Hon'ble the Member aware that there has been a disproportionate increase of rent sales in the districts of Pabna and Tippera during recent years?

(*c*) If so, are the Government considering the desirability of inquiring into the cause of the increase of rent sales in the Pabna and Tippera districts?

MEMBER in charge of JUDICIAL DEPARTMENT (the Hon'ble Sir Abd-ur-Rahim): (*a*) The figures for Pabna-Bogra are available and are laid on the table.

(*b*) There was a large increase in Pabna-Bogra, but not so in Tippera where, in fact in 1921, there was a decrease in the number of rent sales.

(*c*) The District Judge of Pabna-Bogra suggests that in that district the increase in the rent sales was mainly due to economic causes and the Government do not consider it desirable to institute any inquiry into the matter.

Statement referred to in the reply to unstarred question No. 411, showing (i) the number of rent sales; (ii) the number of applications to set aside those sales with results; and (iii) the percentage of applications to set aside those sales rejected during the last 3 years (1920 to 1922) in the district of Pabna-Bogra.

	1920	1921.	1922.
(*i*) Number of rent sales	1,441	1,506	1,918
(*ii*) Number of applications filed to set aside rent sales—			
Granted	137	172	164
Rejected	96	100	116
Total	233	272	280
(*iii*) Percentage of applications to set aside the sales rejected	41·2	36·7	41·4

Criminal lunatics in Berhampore Asylum.

412. Maulvi EKRAMUL HUQ: (*a*) Will the Hon'ble the Minister in charge of the Department of Local Self-Government be pleased to lay on the table a statement showing—

(i) the number of persons in the Lunatic Asylum, Berhampore, who were charged with offences against persons;

ong each of such persons has been in that Asylum;

(*iii*) who is bearing the cost of maintenance of these persons; and

(*iv*) what is the amount spent on them every year?

(*b*) If the cost is borne by the Government, are the Government contemplating letting such of them off as can furnish sufficient security?

(*c*) Will the Hon'ble the Minister be pleased to state whether there are any persons in the Berhampore Asylum who have been accused of offences against property?

(*d*) If so, will the Hon'ble the Minister be pleased to lay on the table a statement showing—

(*i*) the nature of the offences;

(*ii*) who bears the cost of maintenance of such persons; and

(*iii*) what is the amount of such cost?

(*e*) Are the Government contemplating releasing such persons on their furnishing security?

The Hon'ble Sir SURENDRA NATH BANERJEA: (*a*) (*i*) Males—175; Females—7. Total—182.

(*ii*) For periods varying from 39 years (1884) to one month. Twenty-one male cases have been in the hospital at present about one year.

(*iii*) The Government of Bengal.

(*iv*) Rs. 296-4-8 average annual cost per head during 1921 (exclusive of Public Works Department charges) or Rs. 308-13-11 inclusive of all Public Works Department charges. Figures for 1922 are not available.

(*b*) All cases of "offences against persons" are governed by principles relating to recovered criminal lunatics, and in these cases the patients must pass the probationary period, free from insanity, according to crime and disease as laid down in the principles before any action could be taken. Where the offences are of a less serious character, release on security is more frequent.

(*c*) Yes. Males—49; Females—4. Total—53.

(*d*) (*i*) The offences against property are mainly theft and mischief.

(*ii*) The Government of Bengal.

(*iii*) Rs. 296-4-8 average annual cost per head.

(*e*) Patients who are not aggressive are frequently discharged on security being given, and sometimes without it.

Sub-Registrar of Rangpur.

413. Maulvi SHAH ABDUR RAUF: (*a*) Is the Hon'ble the Minister in charge of the Department of Education aware that the Sub Registrar of Rangpur refuses to entertain applications for copies unless the applicant pays a searching fee for the index and another fee for the book in which the documents are copied, although the information contained therein is supplied along with the application?

(*b*) If so, what steps, if any, are the Government taking to put a stop to this practice?

MINISTER in charge of DEPARTMENT of EDUCATION (the Hon'ble Mr. P. C. Mitter): (*a*) Where the information prescribed under the rules is given in the application, no fee for searching the index is levied, but a fee for the inspection of the register in which the document is copied is still due, as the date of registration, the number of words and the stamp value have to be ascertained before the copying charges (including the stamp on the copy) can be assessed.

(*b*) Government see no reason for changing the rules.

Civil suits.

414. Babu NALINI NATH ROY: Will the Hon'ble the Member in charge of the Judicial Department be pleased to lay on the table a statement showing, district by district, the total number of civil suits instituted in the districts of Bengal, the rent and other suits being shown separately?

The Hon'ble Sir ABD-UR-RAHIM: The member is referred to the Reports on the Administration of Civil Justice in the Presidency of Bengal.

Supply of quinine to dispensaries in Pabna.

415. SHAH SYED EMDADUL HAQ: (*a*) Is the Hon'ble the Minister in charge of the Department of Local Self-Government aware that the supply of quinine in the dispensaries of the Pabna district is always inadequate?

(*b*) How much has been sanctioned by way of grants to the dispensaries in the district of Pabna for the supply of quinine during the current year?

The Hon'ble Sir SURENDRA NATH BANERJEA: (*a*) It is true that the average amount of quinine administered per case of malarial fever treated at the dispensaries in the Pabna district is hardly adequate.

(*b*) Rs. 1,200.

Water-hyacinth.

416. SHAH SYED EMDADUL HAQ: Will the Hon'ble the Minister in charge of the Department of Local Self-Government be pleased to state—

(*i*) what steps have been taken by the Department of Public Health to remove water-hyacinth (kachuri plant) from the district of Pabna;

(*ii*) the number of acres of land in the said district wherein rice-crops were totally destroyed by water-hyacinth during the last rainy season;

(*iii*) what recommendations were made by the Committee appointed with Sir J. C. Bose as President to suggest measures for the eradication of water-hyacinth; and

(*iv*) what steps, if any, have been taken to give effect to the recommendations of the said Committee?

The Hon'ble Sir SURENDRA NATH BANERJEA: (*i*) The action taken by the Public Health Department on the resolution moved by the member on the 27th November, 1922, has already been announced in the statement published in the lobby of the Legislative Council.

(*ii*) Accurate figures are not readily obtainable.

(*iii*) A copy of the report is laid on the Library table.

(*iv*) The report is still under the consideration of Government.

Alleged insanitary condition of third and intermediate class carriages.

417. Maulvi FAZLAL KARIM: (*a*) Will the Hon'ble the Minister in charge of the Department of Public Works be pleased to state whether he is aware that the third and intermediate class carriages on all the lines of the Eastern Bengal Railway in Bengal are dirty and remain full of dust?

(*b*) Are the Government considering the desirability of drawing the attention of the Railway authorities to this matter?

The Hon'ble the Nawab SAIYID NAWAB ALI CHAUDHURI, Khan Bahadur: (*a*) Government have no information.

(*b*) The attention of the Railway authorities will be drawn to the matter.

Discussion on Retrenchment Committee's Report.

Mr. PRESIDENT (the Hon'ble Mr. H. E. A. Cotton): Order, order! A number of members have represented that they desire to give in some detail their views on the Retrenchment Committee's Report and they have asked that a day be set apart for this purpose. I have already explained to members in connection with the Resolution of Babu Indu Bhushan Dutta that the time appointed by the Rules for such a discussion is the general discussion on the Budget The Retrenchment Committee's Report is essentially connected with the general financial condition of the province and the need for certain classes of expenditure, and will naturally find a prominent place in the debate which is about to begin. I may, therefore, announce to this House that His Excellency has been approached in this matter by the Leader of the House on my suggestion and on that of the Finance Member, and he has been pleased to order that the general discussion of the Budget may continue for four days instead of three.

Members have, however, intimated to me that it will not be possible in some cases for them to put forward their views on the Report in the 15 minutes allotted for speeches on the general Budget discussion. I am prepared, therefore, if a member is dealing with important matters in connection with the report at the time when the time-bell rings, to give him extra time to the extent of five minutes or even more, if need be, to enable him to make the House aware of his views. But I must warn members that this concession in the interest of other speakers must be confined to cases where the member is adding something substantial to the discussion, and that I cannot allow an extension of time to enable members merely to represent in set speeches views which have already been fully placed before the House.

I may also inform members that the Council will sit to-morrow from 10-30 A.M. till 2 P.M. to enable members to attend the Garden Party at Government House.

Discussion of the Budget.

Mr. DEPUTY-PRESIDENT (Babu Surendra Nath Ray): It was in a most unfortunate moment that the Meston Committee came out to India and made its award. The attempts of the Government of Bengal to see justice done to it has met with scant consideration. So far back as July 1920, I pointed out in the Bengal Legislative Council that the financial relation between the Indian and the Provincial Governments was inequitable to Bengal and likely to jeopardize the successful working of the Reforms in the Presidency, and that the recommendations of the Committee had no reference to the impending increase in administrative expenditure and other inevitable objections, but proceeded upon an exaggerated and indefinite idea about the further taxable capacity o

Bengal. It was urged that as a basis of division, the whole of the total amount of all taxation, including Customs and Income-tax, raised in any particular province should for the present be made provincial, and that in case of doubt as to the proper apportionment of any source of taxation in future, as in the case of Customs, steps should be taken for ascertaining the facts so that they may be placed before the Statutory Commission. The report on Indian Constitutional Reforms admits that income-tax is but the industrial counterpart of the Land Revenue derived from agriculture, but would not allot it to the provinces, because in some cases there would be a possibility of some claim of a share in another province. I need hardly say that that argument, even if valid, would only be an argument for division of the income between two or three provinces, and not for its allotment to the Government of India. Similarly, in the case of Customs there appear to be very strong grounds for making customs duties, specially export duties, provincial. The report of the Meston Committee says that Bengal has a low scale of expenditure and an inelastic revenue, and it will receive only a very moderate start in its new financial career, but for direct contribution towards India, it should pay more than any other province because of its size, intrinsic wealth, and general possibilities. But what are the general possibilities of increase in the revenue of the province? Customs and Income-tax—the two principal and expanding sources of income—have been made Imperial, and there is practically nothing left for the Government of India to fall back upon except fresh taxation, and Bengal finds after passing three taxation Bills and retrenchment to the extent of nearly 49 lakhs in deficit to the extent of more than 16½ lakhs of rupees, whereas Bombay has a surplus and even the poor province of Bihar and Orissa has got a fairly decent surplus in spite of many reforms introduced there. Now we can fairly say that even if for the present the entire revenue derived from Customs be not provincialized, the tax on jute which can be provincialized should be made over to Bengal, whereas as regards income-tax we can fairly urge that it may be that the province in which the tax is paid is not necessarily the province in which the income is earned, such as in the case of Coal or Tea, but we are willing to yield that in the case of ramifying enterprises some portion of the revenue derived from income-tax should be credited to other provinces whence they are brought to Bengal, and where their managing agents carry on business.

We are, however, glad to see that Lord Meston himself said in September last that to give Bengal the proceeds of the jute export tax would be equitable and in consonance with Bengal sentiment. That was stated by a representative of the *Pioneer* and I think I saw it in a telegram in the *Statesman*.

We find that the Right Hon'ble the Secretary of State for India, Lord Peel, after considering in July, 1922, the result of the conference at Simla with the financial representatives of provincial Governments

held in November last, came to the conclusion that equilibrium between current revenue and expenditure was only found in two provinces, Burma and Bengal, and in the latter the result has only been attained by the temporary remission of its contribution to the Central Government. It was also stated in the Despatch that equilibrium can only be achieved by reduction of expenditure and the adoption of measures which will lead to an increase of revenue. Three taxation Bills have brought to Bengal, instead of 140 lakhs of rupees, Rs. 120 lakhs and the Report of the Retrenchment Committee is still under the consideration of Government. The Government of Bengal, though it has practically been loyally carrying out the instructions of the Secretary of State now finds itself with a deficit of nearly 16 lakhs. If the Inchcape Committee is in a position to devise means for the substantial reduction in the expenditure of the Central Government, and if its finances improve, we shall then be in a position to go up to it and raise a claim that some additional source of revenue should be assigned to Bengal. It is well-known to the Central Government that the revenue that this Government obtained under the present settlement were not sufficient to cover the cost of the ordinary administration as it stood at the time of the introduction of the Reforms and that the relief afforded by the remission of the provincial contribution was inadequate.

I am glad that after years of persistent agitation the Finance Member now agrees with the non-official public opinion that unless there is a large amount of retrenchment in expenditure, it is not possible to meet the provincial expenditure and that the large high hopes of expecting large returns from increased taxation are far from being realized. The Finance Member pointed out that Government on its own initiative effected a saving of Rs. 49 lakhs on the estimates for 1922-23 and hopes that when Government have come to a decision on the recommendations of the Retrenchment Committee, it would be possible to have a large balance in hand for future development. He would also like at once to increase the registration fees, *i.e.*, impose additional taxation and try to reopen the Meston award. I am afraid, however, that I do not see eye to eye with Government when it tries to claim that real economies have been effected.

Excluding the new schemes amounting to Rs. 16 lakhs which have not been given effect to, the so-called economies would amount to Rs. 33 lakhs. An examination of the figures, however, would show that revised estimates for 1922-23 under the following heads only are less than the sanctioned estimates for 1922-23, viz.—

		Rs.
Land Revenue	...	1,20,000
Excise	...	1,00,000
Registration	...	71,000

		Rs.
Jails	...	1,10,000
Industries	...	66,000
Civil Works	...	9,00,000
Pension charges	...	3,00,000

while there is an increase under the following heads:—

		Rs.
Stamps	...	1,30,000
Forests	...	5,000
General Administration	...	3,30,000
Administration of Justice	...	2,00,000
Polices Charges	...	3,000
Ports and Pilotage	...	1,55,000
Public Health	...	11,00,000
Stationery and Printing	...	2,00,000

If the Financial Statement for the year 1922-23 is examined it will be seen that similar variations in the original sanctioned estimate occurs—increase in some and decrease in others. So also in the Budget for any year. In fact, for successive years the Education Department lapsed grants averaging from between Rs. 20 to 30 lakhs each year. Such figures by themselves do not show that there is any real spirit of economy and retrenchment in the Government. In fact, it is only by transferring about 30 lakhs of rupees from head 16 of expenditure in the Irrigation Department to head 55 of expenditure which is a loan amount and which is shown separately and by over-estimation of cost of new schemes, specially the pay of ministerial officers as explained in the detailed Financial Statement, that this so-called economy has been manifest. In fact, I would like to be supplied with the actual amount of extra cost incurred in 1922-23 on account of the pay of the ministerial officers, out of Rs. 60 lakhs provided by Government, as a test of Government's estimation of cost of new schemes. This would show that the Finance Department of Government is not very careful in these matters, and cannot, therefore, be relied upon in every instance.

As regards the Budget for the year 1923-24, the recommendations of the Retrenchment Committee have not been given effect to. The report was before Government before it was published for general information. But no decision has been come to by Government. As I have already said the heads of departments will have to be consulted and even the sanction of the Secretary of State will be necessary before the retrenchments can be effected. There is not only a feeling among the public that early steps should be taken to effect all possible retrenchments but

that Government wants to avoid a general discussion on its policy of retrenchment. I think the Council has a right to be informed of the general policy of the Government in the matter and in any case the lump provisions in the Budget of 1923-24 in any department, except the Education Department, should not exceed the the actuals spent in the year 1921-22, and the Council would be justified to refuse to vote any money above that sum in any particular head or to entertain any proposal for additional taxation in the shape of increased registration fees, so long as the decision of the Government in the matter of retrenchment is not known.

Being myself always an advocate of retrenchment I cordially welcome the Report of the Retrenchment Committee. I had a talk with the Hon'ble the Member in charge of the Finance Department the other day, and he informed me that the report of the Retrenchment Committee was before the heads of each department and they were now considering as to the heads in which retrenchment could be effected. I am glad to see that the retrenchments have been effected to a very great extent on the lines of the proposals made by me on behalf of the members of the Bengal Legislative Council. In some cases, however, it has not gone far enough and in others it has submitted proposals which we cannot endorse. While on this subject we must admit that it is not fair that while we have increased the pay of almost all the Government servants we should at the same time dispense with the services of a very good number of them and thus spread discontent in the country. That the increase in expenditure is due to some extent to increased rate of pay and to the creation of new appointments for providing protégés and dependants of the high officials admits of no doubt. We should, therefore, in the first instance put a stop to make new appointments or fill up the old appointments at least for a few years to come. We should allow no extension of service but should try to pension off such persons as have fallen under the retrenchment axe. I shall now state what retrenchments ought to be given effect to as early as possible and thus effect saving in the budget estimate.

Two posts of the members of the Executive Council (one European and the other Indian) and one post of the Minister may be reduced. Two members of the Executive Council and two Ministers ought to be able to cope with the work even with the more hours they have now to devote in connection with the work of the Legislative Council. No doubt much depends upon the qualifications of the members appointed. The European member of the Executive Council may be given Rs. 4,000 as pay and foreign service allowance of Rs. 1,333. But as regards the Indian member of the Executive Council he may be paid the same pay as the European member, viz., Rs. 4,000. The Ministers, I think, may get a pay of Rs. 3,000 per month. The budget provision as regards the pay of the Ministers may be reduced accordingly.

When there was a resolution to reduce the pay of the Ministers in the Bengal Council in February, 1921, one of them said on behalf of himself and the other Ministers in the Council that they would gladly take Rs. 4,000 per month and spend the rest in charity. It is evident from their own statements that they would have been only too glad to get Rs. 4,000 each when the motion for reducing their salary was made. But we now find that they have now forgotten all about their promise.

At present there are 24 superior officers in the Secretariat, such as Secretaries, Deputy Secretaries, Under-Secretaries, and Assistant Secretaries apart from the Members of the Executive Council and the Ministers.

On the 1st January, 1905, in Bengal, which then included present Bihar and Orissa, there were only 12 such superior officers in the Secretariat. It is, no doubt, a fact that owing to the enlargement of the Legislative Council, the work of the higher officers have become more complicated than it was in 1905 with a very small Council. It must be remembered, however, that the brunt of the burden of work in the Council falls on the members of the Executive Council and the Ministers who alone are responsible for defending the policy of Government, while formerly the Lieutenant-Governor had only the Secretaries to depend upon. Then it can hardly be maintained that the amount of work of present Bengal is twice that of Bengal of 1905.

If there is any recommendation of the Bengal Retrenchment Committee which should be given effect to at once it is the Police expenditure. When Mr. Spry, an experienced Secretary of the Government of Bengal and an I. C. S., and Sir Campbell Rhodes, the President of the Bengal Chamber of Commerce, suggest a reduction in the expenditure on this head, we cannot but endorse their views. It is also the duty of the Government not to throw their recommendation to the waste paper basket but take them into its serious consideration. It appears that budget estimates for Police for the ensuing year other than the Calcutta Police is more than a crore and a half. Perhaps for the Calcutta Police it is Rs. 32,96,000. There is in the report of the Retrenchment Committee a suggestion of reduction in expenditure of the Calcutta Police by 8 lakhs and Bengal Police by above 24 lakhs. It has been suggested by the Public Press of Bengal that there is no reason why the recommendation of the Retrenchment Committee for a reduction of Rs. 22,000 under the head of Police Training School, Rs. 20,000 under the Reserved Police, Rs. 29,000 under Military Police, Rs. 2,400 under Band of Military Police, and Rs. 10,000 under allowance should not be given effect to at once. About six years ago when the budget estimates were laid before the Finance Committee of the Government of Bengal of which I happened to be a member, it appeared that the posts of five Assistant Commissioners of Police appeared therein. When I objected to that

item, I was told by our present Finance Member that almost all the appointments would be given to Indians and that these appointments would simply replace the old appointments of the Superintendents of Police. As a matter of fact I think four out of five appointments were filled up at the time by Indians. Now, however, we find that instead of five there are as many as 13 Assistant Commissioners, of which five are Indians and eight are Anglo-Indians. It appears that a sum of Rs. 13,000 out of a total of Rs. 80,000 is going to be spent for electric installation in the proposed police hospital, police sergeants' quarters and subsidiary buildings. We further see an estimated expenditure of Rs. 10,000 for electric installation for police hospital at Sibpur. Are the Government aware that nearly Rs. 3,50,000 which has been spent for the construction of police hospital buildings at Sibpur has been absolutely wasted? Will the Government be pleased to let us know the number of patients who have been in the hospital as indoor patients month by month since its construction? We find in the budget estimate of 1904-05 for old Bengal which compromised the territories now administered by the Government of Bihar and Orissa, Rs. 65,00,000 were only allotted for the police, or roughly the cost of the police of Bengal as constituted may be taken to be Rs. 35,00,000. But within eight years the charges increased to Rs. 84,00,000 or an increase of 250 per cent. The present Budget shows an estimated expenditure of about Rs. 1,90,00,000. We admit that an increase of expenditure on police is necessary on account of the changed circumstances of the times, but unfortunately the increase has been so great that the people of the province are unable to bear it. Not only has there been an increase of an inordinate degree in the higher ranks of the police service with increased pay and allowances, but that there has been an increase in the rank and file of the police, both in Calcutta and in the mufassal. There ought to be reduction in the number of Deputy Inspectors-General of Police, wholesale reduction of Assistant Superintendents of Police, abolition of the posts of the additional Superintendents of Police. I strongly suggest that a member of the Indian Civil Service may fill up the post of the Inspector-General of Police and that District Magistrates should perform the duties of Superintendents of Police, when District Magistrates will have nothing to do with judicial administration of the country. Unless and until there is substantial retrenchment effected in the police, it is better that we should not talk of retrenchment or adjusting the finances of the country. When there were anarchial crimes in the land, people no doubt had to submit to all unnecessary expenditure incurred in the Police Department, but things have changed now. Even non-co-operation movement which is dying out of the country was not of such a character as to necessitate the employment of large police force in the province. There is very little of force used by the non-co-operators. They calmly and cheerfully allowed themselves to be arrested;

there was very little of bloodshed by them so far as Bengal is concerned. Why then should there be this extraordinary expenditure? Why should then more than the one-fifth of the total revenue of the province be spent on what is known as preserving law and order when there is nothing to disturb the calm atmosphere which pervades in the country?

There is one matter which I want to mention. I want to say something about education. I think it is necessary that I should here say what retrenchments ought to be effected in the expenditure under the head of education. It is my opinion, and this is shared by a large number of my countrymen that the Government colleges of Bengal should be maintained, as they have been maintained, by Government. Without the full assistance of Government, the colleges cannot stand for one single year. The local bodies who have to meet their local needs are not solvent enough to maintain them, and the expenditure shown under this head should therefore stand. I agree with the proposal of the Retrenchment Committee that the higher class English schools maintained by Government should cease to be Government institutions, but should receive a monthly grant from Government, as in the case of other Government aided schools. The number of good higher class English schools has increased considerably of late; so I do not see the necessity of maintaining these Government schools solely with Government money. At least three-fourths of the existing inspecting staff may be safely dispensed with. Work of inspection is rather too much, without doing much good. There are Inspectors, District Inspectors, Deputy Inspectors, Sub-Inspectors, and Assistant Sub-Inspectors. There is so much delegation of authority in this department, and so little good work done, that the public do not at all see the utility of keeping up this department at public expense. A very small staff of inspecting officers may be retained. It has been suggested by men who are in a position to speak with authority on the subject, that it is enough to have Divisional Inspectors and Deputy Inspectors; the other inspecting officers are superfluous. The salaries of inspecting officers, about 418 in number, amount to about 8 lakhs of rupees, and their travelling allowance amounts to about a lakh and a half, making a total of about 9½ lakhs of rupees. Those who have any knowledge of the nature of inspection work carried on by these inspecting officers know full well that it serves no useful purpose, except that it brings to the pocket of the inspectors a good round sum in the shape of travelling allowance. The guru-training schools ought to be abolished immediately. These schools serve no useful purpose. I am surprised to see that there are at least four buildings now under construction at a cost of Rs. 16,500, and that a sum of Rs. 1,65,000 has been set apart for the purpose in the Budget. These schools are to be built at Natore, Balurghat, Patuakhali, and Faridpur. While advocating retrenchment strongly on the head of inspection I do not at all suggest that the amount which otherwise would have been

spent on these items should come to the general fund and form part of it. If there is any department which may be literally called the nation-building department, it is education, and every pice of the saving effected by the retrenchment as suggested, should be spent in the establishment of new Government aided primary and secondary and technical schools. That a very large amount can be usefully utilized in this way will appear to everybody.

It appears that very little attention is paid to the requirements of the Calcutta University except a provision of about Rs. 3,29,000 to pay off its debts. Even such an infant province as Bihar, with about half the income of Bengal, has made a provision of 22 lakhs of rupees for the Patna University. Comment on this is superfluous.

I shall say a few words about the Dacca University. It is only a larger Dacca College; to spend 9 lakhs of rupees on what is at best a college is out of all proportion to its utility and its needs and the revenue of the province. Knowing full well the impoverished finance of the country, it is most undesirable that any large sum of money should be spent on what is now characterized by the public as nothing short of a "white elephant." I would, therefore, suggest that at least a lakh of rupees should be curtailed on this head. It would be worthwhile to compare the rate of pay of the professors of the Dacca and the Calcutta Universities. The rate of pay for the staff recruited by the Dacca University from the Calcutta University is very much higher than the rate that they are getting from the authorities of the Calcutta University. In fact, the whole establishment of the Dacca University has been fixed on a basis on which considerations of financial economy have been totally unknown and every right-minded man would agree in this, that the axe should be applied here ruthlessly.

There are a very large number of appointments in the Public Health Department including the School of Tropical Medicine, as well as in the Medical Department which ought to be reduced It is surprising to find that in these departments as well as in the School of Tropical Medicine, a number of officers get not only a handsome pay, but overseas allowance, duty allowance, local allowance, and travelling allowance. People have come to serve under Government under certain conditions, and we cannot understand the meaning of paying duty allowance and local allowances in addition to their pay and overseas allowance—

Mr. PRESIDENT: I am sorry I cannot allow you to continue much longer, Mr. Deputy-President, you may read the last few lines of your speech. I cannot give you more than five minutes more.

Mr. DEPUTY-PRESIDENT: There are some remarks of the Report of the Retrenchment Committee and some of its recommendations which we cannot endorse. I think the members of the Provincial Judicial Service are very hardworked. It is they who have minting

money for Government in the remotest part of the country alone and unfriended. By this I do not mean to cast any reflection on the members of the Provincial Executive Service. It is the latter who preserve law and order in the country. If the members of both the services are really doing such useful work, doing certainly the same work which members of the Indian Civil Service have been doing at double the pay. I cannot understand the meaning of any suggestion for reducing their pay. I cannot understand the meaning of recommending uninterrupted time-scale in the pay of Deputy Magistrates but not in the case of Munsifs and Sub-Judges. If purity of administration of justice is to be maintained it is absolutely necessary that the members of both the services, Judicial and Executive, should be properly and decently paid.

The offices of some of the Commissioners of Divisions, Additional District Judges, Additional District Magistrates, Smoke Nuisance Commission, the Department of Fishery and Labour Intelligence Officer, and Coroner of Calcutta, as well as some of the Courts of the Presidency Magistrates may be abolished. In the Court of Small Causes, Calcutta, instead of the present Barrister Judges, Munsifs, Vakils or Solicitors may be appointed on a smaller scale of pay than the present Judges are drawing at present.

Mr. W. L. TRAVERS: It is a hackneyed remarks to pass upon any budget which has its balance upon the wrong side, that the deficit is a misfortune. But, indeed, Sir, the fact that the first, the second, and now the third budget of the first Reformed Legislative Council of Bengal have each and all shown a deficit is most deplorable. From the point of view of the Reforms, I regard the fact as almost a calamity. (Hear, hear.) For, Sir, the united efforts of the members of this Council, the general moderation and good sense that has been shown—the ability and personality of the Ministers—the loyal sympathy, the aid, and the co-operation that has been given by the officers of all the services—all these combined have undoubtedly made the Reformed Government in this province a great success. But that success, remarkable though it has been, has undoubtedly been largely lessened and spoilt by the three successive deficits. There has been no money for even the commencement of any great schemes to ameliorate health or to advance education, to prove to the people that the Reforms are in being. The consequence is that the large majority of the people easily fall a prey to the agitator who tells them that the Reforms have done and will do nothing for them.

Sir, in this connection I am the bearer of a message from my constituents to the Hon'ble the Ministers—a message of sympathy. That there have been no funds available to the first Minister of Bengal to enable them to initiate at least the great schemes that are ready, that there has been no money for them to give proof to the people of their longing to help them, to raise the standard of comfort, to engrave their names

indelibly upon the foundation-stone of the Nation-building Department of Bengal, we regard this as a great and cruel misfortune. And I and my constituent wish to assure the Ministers of our sincere sympathy.

Sir, towards the conclusion of his introduction to the Budget for next year, the Finance Member apologized, because the Report of the Retrenchment Committee was received so late a date that Government had not the time to adopt any of the recommendations in the Budget. I do not consider that there was any necessity for this apology—on the contrary I consider that it is a matter for congratulation that the delay has given time to a full consideration of the proposals involved. The necessity for economy is obvious, and I trust that the efforts of Government in this direction which, during the past year, have saved so large money will meet with general recognition. But, surely, also the passion for economy should not carry efficiency far below the safety line. I consider that many of the proposals of the Retrenchment Committee, if carried into effect, will do so: and I further consider that many of the proposals will also eventually and finally bring increase of suffering and increase of discomfort to the very poor. I do not believe in economy to this extent. Hence I oppose such recommendations. Those portions of the report which may be called a "sweep-up" of the administration, on business lines purely, I cordially approve of. In our Government administrative factory, undoubtedly here and there, there are costly cobwebs, much expensive dust from years ago and cumbersome furniture. All the recommendations—the "spring cleaning"—I entirely approve of, and I recognize and appreciate the value of the report in that direction. My objection lies in another direction I believe that a numerous assertions in this report, said to be founded on facts are founded upon incomplete evidence, evidence which shows only one side of the case to the entire neglect of the other. Let us take an instance from the recommendations about agriculture. I would remind the House that I am myself a practical agriculturist. I have for 22 years made my living from the soil and have a technical knowledge of it after years of study. Now, the recorded opinion of the authors of the report is that "district agricultural farms are a mistake." The reason that is given for this opinion is "the agricultural unit for experiment should be an area uniform as to soil and climate, and may extend over two or three districts." Sir, this statement is an exhibition of gross ignorance. I am certain that there is no such uniform soil! it cannot be possibly found; it does not exist. In one mile of country in Bengal there will usually be found different types of soil. There are often great differences of soil in one hundred yards. Let us take an analogy. If there happen to meet at any *tamasha* 300 ladies with wealthy husbands and fathers, would you expect that these ladies will all be there arrayed in raiment of one uniform colour? Of course knowing that vagaries of the female mind, it would be absurd. It is just as absurd to expect to find one uniform type of soil over two or three districts. This argument is

used to prop up a recommedation for the decrease of agricultural farms. But, in reality, if this type of soil argument be the basis of foundation, several hundreds will be required in this province—it favours a large increase and no decrease at all. Sir, where I find proposals of this nature founded upon illusion, where I find reference to evidence which I know to be one-sided or to be only half-evidence, I can have no faith in this Retrenchment Committee Report as a whole. Next, Sir, it is true that the terms of reference to the Committee allowed recommendations in regard to change of policy, that is presumably where such change hinges on economy. But the whole process has been reversed; take the report as a whole, it is nothing but a revolution of policy and of the whole function of Government. I was under the impression that the direction and issue of policy was one for this House, for the Legislative Council of Bengal, and the Government of Bengal, and I cannot imagine that this Council or the Government require as a guide any would-be imitator of Sir William Murris. Next, Sir, these violent changes are chiefly for the forty-six millions who reside in the mufassal and up-country places, leaving the population of Calcutta in comparative peace and comfort as it is. I cannot understand how the authors of this Report, if they really know and understand the millions who reside in the mufassal, if they care for the happiness of the patient millions who live in the villages of Bengal, came to sign this report. I can understand, however, very clearly how one number of the Committee, after affixing his signature to the report, very speedily shook the dust of Bengal off his feet—to avoid the storm of invective that was bound to come from those who live up-country and who love and consider the people who reside there.

Sir, I consider the proposals for the devolution of responsibility to local bodies so far, at any rate, as my own district is concerned and so far as North Bengal is concerned, are 25 years before their time. We have a picture in this report of Government standing behind the district boards like a man with a big stick, to belabour the unpaid representatives thereon, to compel them to be efficient. Sir, when education has given enlightment to a far higher percentage of the people, when the citizen's duty to the State and to his country has been learnt by the masses, devolution will then be possible and splendid—but as yet such devolution in some districts of Bengal will simply bring local anarchy.

Now, Sir, I turn for a few minutes to criticize the proposals in regard to the Police. During the 22 years that I have been in this country I consider that the Police force has shown a remarkable advancement. There has been wonderful improvement in the corps in quality of personnel, in efficiency and the standard of work. I oppose undue economy in connection with the Police force, because I believe that such measures, above all others, will finally and eventually be felt by the poor. Now, first, I urge that District, Assistant, and Deputy Superintendents of Police and Inspectors should continue to have their training at Sardah.

do not believe that it is possible to train them properly and well in the districts. They cannot learn their duties properly, picking it up as they go on, and the superior Police officers of a district in Bengal at present moment have not the time to instruct their juniors in their duties.

Next, I would refer to the proposed reduction of thanas. It is stated in the report that the number has increased to over 200. In reality I find the correct figure on investigation to be 87. The other remaining 113 thanas that have been installed were already in existence as out-posts and have been converted into thanas without any extra cost. Now, Sir, I oppose this reduction most strongly and I criticize also most strongly the somewhat callous remarks that accompany the proposal. I think that any reduction of thanas in this way will make the life of the people more difficult. I oppose this most strongly, because it will affect very adversely the poor of the country-side who would surely be the sufferer. I myself reside no less than 15 miles away from a thana and I know how difficult it is for the Sub-Inspector of the thana at that distance to deal efficiently and promptly with serious crime.

Lastly, Sir, the report states that the bulk of the evidence is against the retention of the Range Deputy Inspector-General of Police. I wish that I could see from whom that evidence was obtained, for my own experience is largely to the contrary. Every Police officer I know, and I know many, is in favour of retention. So is the large majority of officers of other services and so are many non-official observers who have studied the subject without bias; they are all in favour of the retention. There is, no doubt, that the District Superintendent of Police learns much of his work from the Deputy Inspector-General whose advice is almost invaluable to him. I trust, Sir, that the hon'ble members of this House will not send in any amendments for any reduction of the grant under this head. I conclude my remarks upon the retrenchment proposals by urging as vehemently as I can, that all major proposals shall receive patient and detail investigation—not only by Government but by each and every member of this Council. Many of the proposals are so drastic that I consider that they themselves should each be individually reported upon. I venture, with greatest deference, to urge my friends in this Council to consider, to pause for a moment before they rush for economy, simply and solely because it is termed economy in this report. I think that they will find that if they study the report carefully, many of the recommendations, if brought into being, will finally and eventually fall upon the heads of the poors.

Now, Sir, I turn for a few moments to the Budget itself. I regret very much that there has been no progress in the establishment of agricultural farms.

[At this stage the member reached the time-limit.]

Mr. PRESIDENT: Mr. Travers, you can have five minutes more.

Mr. W. L. TRAVERS: Sir, I do not consider that retrenchment in this direction is economy. I repeat here what I have said time and again before that the expenditure upon real agricultural improvement is an investment, an investment which is bound to bring a sure, a steady, and an increasing return. Moreover, improvement of agriculture is the only way out of the present financial *impasse*, by the increase of production the increase of wealth, and a rise in the standard of comfort. It is the only possible means by which education and health improvement can be brought to the masses.

That no progres is possible in the establishment of medical schools is a matter of real regret shared in full, I know, by the Hon'ble the Minister. We have a scheme of improvement of the Jalpaiguri Hospital now under weigh and I have been deputed to raise funds. If I am successful in doing so through the generosity of the proprietors of estates and of tea gardens, I trust that Government may be able to find funds to establish the medical school in 1924.

I ask the support of the House for the allotment in connection with the erection of the Lower Jaldhaka bridge in the Duars. The bridge has already been bought—were it not so, I would not press for the expenditure at such a time. If it is not erected speedily, there will be waste and loss.

Three years ago, I urged the Hon'ble the Member for Finance to begin a rise in the Excise, in the rate of duty upon country-spirit and upon drugs. Although my suggestion was not accepted then, I am glad to find that it has now been adopted. I am sure that there is room for more expansion still in this direction, with the double object of increase of revenue with decrease of the consumption of alchohol and dangerous drugs. I think it is probable that my suggestion will now meet with ready acceptance and, indeed, any other suggestion which will increase revenue, for it is well-known to everyone that there are none in the world so qualified for the collection, and perhaps even in the keeping of money as those who hail from Aberdeen.

Rai MAHENDRA CHANDRA MITRA Bahadur: Speaking on the Budget I am to begin with a confession of a feeling of disappointment. The perusal of the Budget statement and figures does not inspire us with hope and confidence. They only justify public dissatisfaction and discontent with the state of affairs in Bengal. We are long pleading for finding new and fresh avenues of income by developing the industrial resources of the country which only can ensure us a continued growth of public revenue; and in response we have got the Retrenchment Committee's Report indicating a line of action of serious consequence to the country. We never asked nor prayed for a destructive character of financial policy to readjust the finance of the country. We were for a reconstruction of the method of expenditure which will enable us to devote money for the spread of education, development of agriculture, and industry, and

for saving the people from the ravages of malaria and other maladies which are decimating the country. We are crying hoarse for supplying rural Bengal with medical aid and pure drinking water, but in vain. In fact, the Budget for the ensuing year is not what it was expected to be when fresh taxations were imposed.

We have always expressed our strong disapproval of the Meston Committee's award. But mere disapproval of a financial arrangement subversive to public interest will never mend matter. Something definite, something tangible, has to be done. A bold and statesman like policy has to be adopted. Development of the forest and other industrial resources of the country is a matter of imperative and urgent necessity and utter neglect in the direction is prejudicial to the interest of the people who pay taxes. I feel we are going the wrong way. The Retrenchment Committee in their zeal for curtailing public expenditure have enunciated a policy of action which is reverse to that of a sound one and have gravely alarmed the whole country. The people are grimly determined to oppose some of the recommendations and protest against a policy of reactionary character as indicated by the Retrenchment Committee—a policy which will undo all the good done to the country from its early days. The recommendations of the Retrenchment Committee, if given effect to, will add complexity to the question of unemployment—a problem which is daily assuming graver aspect. Now, Sir, with regard to particular parts of the Budget, I submit, that it showed an estimated surplus owing to the remission of provincial contribution to the Central Government and imposition of fresh taxation under two different heads. This surplus was expected to be Rs. 1,40,00,000. Has the expectation been realized? I doubt it. It seems to me that the administration is still following a policy of drift and the country apprehends that before long this Council will be asked to vote for fresh taxation.

Reduction of expenditure of Rs. 86,00,000 on revenue account has been effected without adopting the recommendations of the Retrenchment Committee which are still under consideration; and yet we are to face a deficit of Rs. 6,00,000. But it will not do to forget that this estimate of deficit has been made on expectations of probable receipts under different heads of revenues. It has been noted that the receipts from revenue account for the year 1922-23 was Rs. 10,43,16,000—this was the amount originally estimated. The revised estimate is Rs. 9,66,95,000 or 76 lakhs less than the original estimate. As for the closing year the Government budgeted for receipts and expenditure on revenue account Rs. 10,43,16,000 and Rs. 10,24,20,000, respectively, a surplus of about 19 lakhs. Now, if you refer to the receipts from Stamps and Court-fees and Amusement Acts it will appear that the receipts are not encouraging. Why so? In this Council Chamber we gave a warning to Government that the amount expected would not come in. From the statement of the receipts from Stamps and Court-fees for the last 20 years it would appear the amount would not come up to expectation. It would not do to live

on expectations. Now, the budget estimates have been prepared on expectations. I doubt whether our expectations would be realized.

If we refer to agriculture it will appear that the budget estimates have been prepared without reference to the recommendations of the Retrenchment Committee. Those recommendations, according to my humble opinion are not wrong here. We know very well how the operations in the Agriculture Department are going on. We know very well that as yet no effective steps have been taken in this department for improvements in the proper directions and thereby to make agriculture an attractive profession. Therefore in my humble opinion, the reduction of expenditure is very desirable. No one is more enthusiastic than myself for the improvement of the conditions of agriculture, but at the same time we cannot approve the policy with regard to the action taken by the Agriculture Department. With regard to the expenditure side the Retrenchment Committee has referred to the abolition of one of the schools. I do not agree with that. Now leaving the question of agriculture if we refer to the operations in the Department of Industry we find that no effective steps have been taken in this connection too. Take the question of these two departments together. Unless industry is productive, unless we are in a position to get revenue, we cannot expect that these departments will be successful. Merely appointments of a very large number of officers for the purpose of undertaking the work in the Industries Department will not be sufficient. You must utilize the resources of the country. You must recover money; but if you cannot do it, the mere appointment of so many officials will be of no avail.

Now, if you take up the question of vocational education you will find that nothing has been done as yet. I moved a resolution sometime ago which was accepted by the Hon'ble Mr. P. C. Mitter and the country thought that there was some hope in that quarter. I ask why no effect has been given to it. Vocational education and manual training are necessary and will save the situation in which the country has been placed. But I find nothing has been done so far. In the matter of Irrigation, you will find that I brought a resolution before the Council asking for effective steps to be taken in connection with this department. I was told that irrigation combined with sanitation could not at present to be taken up. In my humble opinion, as I submitted once, the expenditure on the Grand Trunk Canal project is of very doubtful utility, and yet a large sum of money has been provided for that. If the question is taken up in an impartial way, I can convince the House that the project is of doubtful utility.

In the Department of Forests, the revenue has been estimated at Rs. 22,30,000 to be derived from the Bengal Forests during the official year, and this estimate shows an increase over that of the original one, due to the collection of arrears of revenue and larger sales of timber. The revenue for the ensuing year has been estimated at Rs. 21,50,000.

The reduction is a very small one. It is not necessary for me to go further into the matter, but I submit that the Forest Department ought to be looked into not in the way in which it is done at present. No step has been taken to develop the vast forest resources of Bengal and to properly utilize the minor forest products of the country.

The Industries Department have neglected the proper utilization of the minor products of Bengal, which will make a substantial addition to public revenue.

Speaking of Fisheries Department may I ask what progress has been made by this department, and is it necessary that this Department should be retained at all?

[Here the hon'ble member reached his time-limit, but the President allowed him five minutes more.]

I may add one word more, and that is, that everything ought to be done in a businesslike manner.

Lastly, I bring to your notice the question of distribution of Government grants between the two Universities. The Dacca University has been given a grant of Rs. 9 lakhs, but I want to know why provision to a reasonable extent has not been made for the Calcutta University. I wish the House to take a note of this contention of mine, and I ask the Council to decide this question once for all.

As regards the recommendations of the Retrenchment Committee relating to the Education Department all that, I can say is, that they are very unsatisfactory. There is the recommendation for the abolition of the mufassal colleges for deprovincialization means abolition. I do not understand for what reason these mufassal colleges are to be abolished. Can we, the people of Bengal, accept such a view? No, we cannot. Then, again, there is the question of primary education, and that is left to district boards and municipalities. We certainly cannot accept such a recommendation, for that will have the effect of retarding the spread of primary education in the country.

Regarding the Judicial Department, the members of the Committee have observed that the munsiffs and Sub-Judges are not on the same level as the Deputy Magistrates. This has created a good deal of discontent and heart-burning among these hardworking officers, and in my humble opinion these observations of the Committee are perfectly unjustifiable.

I beg to submit that it is impossible for us to discuss the various questions raised by the Retrenchment Committee within the short space of time allowed to us in discussing the Budget. If a special day were given to us for this purpose we could have discussed the whole matter thoroughly. We congratulate the Committee, however, for certain suggestions made by them in connection with the police. I was a member of the Police Retrenchment Committee, but that Committee was abolished because there was a bigger committee, and the recommendations

which I made were that about Rs. 50 lakhs at any rate ought to be deducted from the police charges. I submitted a report to that effect and I hope that ought to be taken into consideration. I would request all the members to read that report as I took considerable pains and trouble to write it.

Maharaja KSHAUNISH CHANDRA ROY Bahadur: I congratulate the Hon'ble the Finance Member for the tact and skill he has shown in framing the third Budget under the Reforms administration. We must admit that a reduction of deficit from 120 lakhs as in the last Budget to 16 lakhs in the present one is an uncommon feat, more so when we realize that the extra receipts derived from fresh taxation empowered by the three Finance Acts are far below expectations.

But, I expect the Hon'ble the Finance Member will agree with me if I express in the words of His Excellency Sir John Kerr that "the Budget now presented is not a production of which any one can feel proud." We find that in spite of the taxation Acts there is no money for even the projected developments under the "nation-building" departments, at any rate. As such, if any heads of Government departments are in a condition so aptly described by the Finance Member as "marking time," they are the Ministers. I wish they could at least stand at ease. Their position is unenviable; since they can do nothing without funds.

As a matter of fact, the extra receipts obtained out of new taxation have been swallowed up in meeting the ordinary administrative expenses of Government. There has been no lack of imagination in formulating schemes and I presume no lack of careful consideration in arresting their progress or putting a stop to them altogether. While discussing the Bengal Stamp (Amendment) Bill the Finance Member expressed a hope that the transferred departments would be given two-thirds of the proceed of the new taxation. But where is the money? Where is evidence of progress under the constructive sanitation programme, for instance? We now know that the possibility of a new loan, on the security of 60 lakhs surplus as estimated for last year, for financing schemes of the nation-building departments, is a chimera.

I am afraid, Sir, I cannot share the Hon'ble the Finance Member's optimism and "look forward with some hope and confidence in the future." He has admitted and I must give him credit for his frankness in making the admission, that his critics last year were not altogether in error. He has given it as a reason for the falling off of receipts from stamps that there was a depression in trade and industry. He confesses that the economic situation is not very clear and he does not yet see a normal condition of affairs. Those of us, Sir, within the Council who are interested in trade and industry and those outside of it are similarly interested, will, I am sure, bear me out that it is at least extremely difficult to foresee the trend of events and consequent market conditions

for a long time to come. And we have still to "mark time." But this is not progress. The Budget, I am sorry, does neither exhibit any means of advancement in any direction nor hold out hopes that there would be any such possibility in the near future, unless at least some of the recommendations of the Retrenchment Committee are given effect to at once.

The Hon'ble the Finance Member has raised the question of retrenchment in this connection but has mentioned that this Budget has been prepared without consideration of the Retrenchment Committee's Report. In these circumstances, I beg to submit that this Budget can only be discussed as a provisional one as was done last year when the finance bills were yet to be passed by the Council the difference being that while the supplementary budget last year was one of increasing grants, that of this year should be for decreasing them. I am afraid, I must press this point even at the risk of being labelled as pessimist with the possibility of suffering from a terrible nightmare so vividly described by Sir John Kerr last year. But experience has proved on the morning of the morrow that the nightmare was not wholly unfounded. I have understood from the speech of the Hon'ble the Finance Member that he is on the side of caution and I can assure him that my above-mentioned suggestion, too, is entirely based on caution alone.

I am aware, Sir, that the Council will have the opportunity of discussing the numerous budget heads in due time, but I presume I shall be permitted to mention a few omissions that vitally affect my district and my constituents.

The unhealthy condition of the Nadia district has become quite notorious. The last census has revealed a diminution of population by 130,274, or about 8 per cent. of the population of 1911. The following figures relating to births and deaths during the period for 1917 to 1921 are not only terribly heartrending but reveal a hopeless condition which no amount of national optimism can refute :—

Year.	Total births.	Total deaths.	Deaths from malaria.
1917	67,323	52,724	40,938
1918	49,698	86,297	75,028
1919	41,436	69,577	56,576
1920	57,316	63,245	51,277
1921	46,631	62,109	50,609

Thus taking particular diseases into consideration we find that malaria accounts for the major portion of deaths and cholera comes after it. And mention should also be made of that fell disease "kala-azar" which is rapidly increasing in the district. I am surprised to find that the establishment in this connection has been omitted in the Budget. The Budget, unfortunately, has made no provision for fighting these very serious conditions. And this is the plight of only one district in Bengal. It is very difficult, Sir, to restrain one self, and use any hopeful language

in giving expression to one's feelings under such appalling conditions. I wonder when and how the nation will be built!

The hopeless nature of the means provided for conducting the works in connection with the public health of the people of Bengal will be evident from the fact that a sum of Rs. 16,23,000 has been earmarked for public health grants for a population of over Rs. 46,600,000 which in other words means a grant of 6½ pies per head per year, whereas the revenue of 10 crores distributed over the same population amounts to more than a couple of rupees. I find from the Green Book that the augmentation grants to district boards which have hitherto been shown under head "41—Civil Works," have suddenly been transferred under head "33—Public Health." It appears to me that this has been done to swell the ridiculously small amount which has been actually budgeted for under that head. If we leave out this augmentation grant of Rs. 8,43,000 from this head, we find that only Rs. 7,80,000 has been provided for purposes of Public Health, though the amount shown in the book is Rs. 16,23,000. This undoubtedly requires an explanation.

The next very important affair in the life of the residents of my district as in that of those of most other districts is the agricultural industry. I admit that the cultivator is conservative, that his vision is narrow, that his aspirations are few and his hopes almost nil. I need not go into the controversial question of how these effects came to be produced but I am quite confident the Hon'ble the Finance Member will agree with me when I say that the cultivator is not an obstructionist when facts and methods are placed before him for his own benefit. I am highly disappointed to find no provision in the Budget for an agricultural farm in my district and in others as well, although its importance is not and has never been denied, in fact promises were held out for the establishment of such a farm at Krishnagar and some spade work was done. I am thankful to Mr. Travers for having urged upon the utility of establishment of such farms. I am in entire agreement with him in this respect.

After the problems of existence and provision for food comes that of education. There is no provision in the Budget for any reasonable progress under this head.

My contention, Sir, is that the principle of administration should be modified thus involving that of framing the Budget whereby the supervising establishment could be reduced and adequate provision made for actual work.

I am thankful to the Hon'ble the Member in charge of the Department of Irrigation for having already taken up the preliminary surveys of the Bhairab scheme. I earnestly hope that early steps will be taken to give it a definite shape resulting in improved health and agricultural conditions of the people of large tracts of the districts of Murshidabad, Nadia, and Jessore.

And, finally, let me assure the Hon'ble the Finance Member, Sir, that I am in entire agreement with him for making every effort to secure a revision of the present settlement with the Government of India. The recent despatches on the subject sound a note of such helplessness that an ordinary individual may say *kismet* and resign to his lot, but I am sure that this Conucil has the wisdom and application to see that the wrong is righted.

Professor S. C. MUKHERJI: A comparative study of the financial statements for 1921-22, 1922-23, and 1923-24 is both illuminating and edifying. In 1921-22 we had a deficit of 2 crores and 8 lakhs and the situation was saved by taking full advantage of the accumulated balances of previous years of over 250 lakhs. On the 4th of March, 1921, the then Hon'ble Member in charge of Department of Finance described the financial situation in the following words:—

> Our financial position is unsatisfactory, most unsatisfactory, but in every day administration we are always running up against something unsatisfactory. The art of admistration consists largely in making the best of a bad business while doing all that is possible to improve things for the future.

And, Sir, we did make the best of a bad business that year.

Then came the 1922-23 Budget and we had again a deficit of 1 crore 20 lakhs. This time we had not sufficient accumulated balances to fall back upon and we could not make the best of a bad business by looking in that direction. In the teeth of vehement opposition on the part of several members of this House three taxation Bills were introduced and passed. Some of us did not like the idea of bringing the whole Government into a complete deadlock and we felt it was our duty, however, unpleasant it was, to help the Government in the passing of those taxation Bills. The passing of those taxation Bills has proved a blessing in disguise. The anticipations in the matter of new taxation have not been realized. One thing has been fully and finally demonstrated of which Government ought to take a most careful note, viz., our financial salvation does not lie in fresh and further taxation but in rigid economy.

His Excellency Sir John Kerr who was the Finance Member last year hoped that he was presenting the last of the deficit budgets. That hope was nipped in the bud. Within a few months of the current financial year the Government came to realize that the receipts from the new taxes would fall far short of their expectation and there has been a heavy fall of three-fourths of a crore.

In the present Budget we start with a deficit of nearly 17 lakhs, notwithstanding the heavy retrenchments that have already been made, otherwise we were going to have another deficit of a crore of rupees and all our opening balances completely swallowed up.

The situation is certainly grave but the very gravity of the situation is a matter of congratulation. A financial crisis is necessary to

bring about a financial reform. It has changed the Government's angle of vision. The Government of Bengal would never have appointed a Retrenchment Committee had not there been a serious fall in the revenue in the matter of the new taxes. It has achieved for us what any number of speeches could not have done. Retrench we must—to what extent? That is only a matter of detail. The recommendations of the Retrenchment Committee demand very careful consideration. It is a Committee which was appointed by Government and, therefore, the burden of proof lies on Government to show which of these recommendations they are not prepared to accept and why. So far as the members of this House are concerned, they will regard this report more or less as a text-book on retrenchment. It is a matter of profound regret that the evidence on which the recommendations of the Retrenchment Committee are based has not been published. Of course, the Retrenchment Committee had very good reasons for the course they adopted, but it must be admitted the non-publication of the evidence has placed both Government and the Council at a very grave disadvantage and has to some extent taken away the value of the recommendations. Notwithstanding this great drawback I must say the recommendations of that Committee deserve very serious consideration and they should not be rejected unless there are very good and cogent reasons for it.

There is a feeling in the minds of some of the members that the reserved and transferred departments stand on a different footing, and while every effort should be made in effecting retrenchments in the reserved departments, the transferred departments should not as far as possible be touched. This is wholly unfair and unjust. Waste is waste, it does not matter in what department it takes place, and it must be stopped. It is my firm conviction and that conviction has grown still stronger that a good deal of money is wasted in the transferred departments also and it is our duty to put a stop to it.

Within the short time allotted, it is not possible to do justice to the Budget presented. I should therefore like to make just a few general observations. I do not know whether the Government feel very proud of the augmented revenue from Excise. I do not. I am not prepared to accept in its entirety the statement that the increased revenue is not due to increased consumption, but simply to improvement in Excise administration. More than a year and a half has elapsed since the passing of the local option resolution by this Council and it is still under Government consideration. Seldom has public opinion been trampled under foot in this fashion. To me it is a matter of profound sorrow that Excise is always regarded by Government as a very fruitful source of revenue. Yes, it is perfectly true, *abkari* does bring money, but it does so at the cost of a nation's degradation and ruination.

We find the police expenditure on the old scale again. One-fifth of the revenue has again been allocated to it. I strongly feel it is disproportionate and an equitable adjustment ought to be made. The Retrenchment Committee has suggested a net reduction of Rs. 34,42,300. We hope the Hon'ble the Member in charge will see his way to accept a good part of it.

A non-recurring grant of 3 lakhs over and above the 2½ lakhs granted this year to the Calcutta University is a welcome feature of the Education Budget and I for one am sincerely thankful to the Hon'ble the Minister for this sympathetic treatment. Sheer justice, however, demands that this University should have a recurring grant of at least a lakh of rupees in addition to the Imperial grant of Rs. 1,28,000. The Dacca University ought to be cut a lakh as recommended by the Retrenchment Committee and that sum ought, in all fairness, to go to the University of Calcutta to enable it to keep its post-graduate and science departments in a state of efficiency.

The time has come when the educational policy of the Government of Bengal needs restatement. The Government Arts Colleges ought to be abolished in those centres where there is an adequate provision for the same. For example, there is no need for the Arts Department of the Presidency College in the presence of colleges like the Scottish Churches, St. Paul's and the City, and the University College in regard to M. A. classes. There is no need for the Hugli College in the presence of Serampore College. A substantial grant ought to be made to the latter to enable it to cater for the whole district both in regard to Arts and Science. If this principle is followed which I consider to be perfectly sound, it will mean a considerable economy without effecting efficiency in the least. The same principle ought to be applied to the Government zillah schools. Why should Government continue to maintain at a heavy cost 41 schools when similar schools—if not more efficient schools—are to be found in the same neighbourhood? It is the duty of Government not to encourage duplication. When people are prepared to take the burden of education, Government ought to encourage it in every possible way.

In the matter of primary education the time has not come when Government can divest themselves totally of all responsibility by making them over to the local bodies but the time has come when a real beginning should be made in that direction.

Guru-training schools ought to be abolished as worse than useless.

A substantial retrenchment ought to be effected in the matter of inspection.

The retention of the Indian Medical Service at its present strength is not needed. The number of posts reserved for the Indian Medical

Service can, with full justification, be reduced especially in Calcutta in view of the highly qualified Indian medical men available.

The number of Deputy Directors of Agriculture should be reduced and the posts of the Superintendent of Sericulture and that of the Sericulture Research Expert should be abolished.

The Fisheries Department as now constituted should go.

The reduction of pay of all officers not members of the All-India Services and not employed on specific contracts as proposed by the Retrenchment Committee on page 129 of their report should be given effect to in the next year's Budget. The remark made by the Committee that "most of the revisions were made in the year 1920, when prices were at their highest, and we think it was precipitate to stabilize rates of pay at that juncture" is perfectly true and the percentage of reduction recommended by the Committee ought to be accepted without hesitation.

Hill exodus expenses should be brought to a minimum and the rates of travelling and other allowances should undergo a thorough revision and that immediately.

The increase of expenditure on contingencies as revealed in the Retrenchment Committee Report calls for drastic reduction and the statement made by the Hon'ble the Finance Member on this point is greatly reassuring.

Raja MANILOLL SINGH ROY: This is the third Budget of the Reformed administration, and there is a remarkable similarity in all the three. All the three are deficit budgets and at last we have become conscious of the fact that we must apply the pruning knife in order to set the house in order. This is a happy augury for the futrue.

After the lapse of two years and when we are at the threshold of a new election it would not be out of place to inquire what has been done in the much vaunted nation-building departments? We had promises as plenty as blackberries. May we ask how many of them have been fulfilled. Even in this last Budget of this Council, is there any definite policy laid down? Has any provision been made for any real improvement of the people?

The Hon'ble the Ministers were expected to do something definite for the up-building of the people—whether it be sanitation or public health or education or agriculture and industry.

I am prepared to admit a few posts have been created—patronage has been showered, but there is not a vestige of any solid boon conferred on the people. The members of the Government vied with one another in spending the revenue derived from the new taxations on works which did not help the moral or material advancement of the people.

Even the merest tyro can carry on the administrative machinery with the help of an I. C. S. Secretary—you can have even speeches made to order—but what we really expected from the Ministers was some solid boon to the masses. In this we have been sorely disappointed.

I sincerely hope even in this Budget substantial reduction will be made and a good surplus will be available for the transferred departments and the Hon'ble the Ministers will do something to recover the ground they have lost.

Rai NIBARAN CHANDRA DAS GUPTA Bahadur: I confess I am no financier and no economist. I cannot pretend to offer any helpful suggestion or any useful criticism. Nevertheless, I feel myself constrained as a representative of my constituency and as a citizen of this poor country to make a few observations on the Budget as presented by the Hon'ble the Member. It is a deficit Budget too, like its predecessor and as such, I cannot congratulate the Hon'ble the Member for its production, nor do I share his optimism in declaring our financial position not to be a hopeless one. I do not find a single line of silver in this gloomy picture. After exploring all the avenues of provincial taxation, we find ourselves in no better predicament than we were in last year. To avoid a financial deadlock, a miserable bankruptcy and a decided setback, this House agreed to resort to additional taxation over and above what the Central Government had imposed upon us. But still the bankruptcy is there; the deficit is there. The Hon'ble the Member proposes no new taxation, but draws upon our small opening balances in reducing the deficit. The Hon'ble the Member had the candour to admit that this Budget makes no provision for development and allows for no progress and it merely permits the carrying on of the administration in its minimum *essentials*. What a sad confession!

The predecessor in office of the Hon'ble Member—His Excellency Sir John Kerr, one of the most genial members of the Government that ever adorned the official benches—had the robust optimism to tell the House that he had good grounds to hope that his Budget for 1922-23 was the last of the deficit budgets. I protested last year against his optimistic outburst in the following terms:—

> Though an optimist by nature I cannot after carefully scrutinizing the facts and figures disclosed in the budget, find any trace of a single item, upon which the sturdy and inspiring optimism of the Hon'ble the member could be based.

I believe that the Hon'ble the Member had me and others like myself, who struck a pessimistic note with reference to the probable results of the new taxation, in his mind, when he said that there were some who were pessimistic as to the effects of the new taxation, etc. To-day I am afraid we must confess that our criticisms were not baseless and the Hon'ble the Member confesses that "the critics were not altogether in error."

I strongly recommended the constitution of a Retrenchment Committee and last year in the course of my speech on the Budget I said:

If any drastic retrenchment is to be effected, if rigid economy has to be enforced and if the finances of the province have to be placed on any sound and solid basis, a body of men, composed of experts, both official and non-official, should be appointed to go into every detail, to look into every nook and corner, to take evidence when necessary, to examine papers, to collect and study statistics and then to recommend ways and means and the extent of retrenchment possible.

I need scarcely remind the House that a resolution for the formation of a Retrenchment Committee was tabled in my name, though unfortunately I could not move it, owing to my absence due to illness. But the idea of a Retrenchment Committee was pooh-poohed, and I was made the target for sneers and obloquy by the then Finance Member who had a witty flying at me in the following terms:—

Now we are told by my friend, Rai Nibaran Chandra Das Gupta Bahadur, that he wants a general Retrenchment Committee with a different angle of vision and a wider outlook. He had a resolution on the paper to this effect the other day, but he did not come to move it nor did anybody else move it in his behalf. I was prepared to discuss the point if the resolution had been moved, but I have no time to go into that matter at length to-day and I need not repeat in detail my objections to general retrenchment committees attempting to cover every field of Government activities. As I have told the Council before, I fear that such a general retrenchment committee trying to cover the whole field of administration would find it impossible to come to any definite conclusion within any period that is measurable by months if not by years and also that a general retrenchment committee, like the standing committees, is much more likely to recommend the increase in expenditure than retrenchment, etc. Some people seem to think that we have in the Secretariat locked up in some almirah a magic wand called retrenchment, and that if the Council only goes on appointing retrenchment committees, one of those committees will some day find that magic wand.

But, Sir, fortunately for the province His Excellency the Governor, shortly after his arrival, appointed on his own initiative, the Mukharji Committee, which did not take years to find that "magic wand"—by a single touch of which a reduction of Rs. 1,96,25,910 in the costs of the administration have been recommended.

The Report of the Bengal Retrenchment Committee has come in for a good deal of public criticism. This was inevitable. But at the very outset, I consider it my duty to give the Committee its due need of praise, for its bold and outspoken recommendations for retrenchment; in spite of the bitter wail and shrill outcry raised against it, by critics with vested interests. Even admitting that some of the recommendations are too drastic to be given effect to immediately, or in the near future, and that some are based upon insufficient information as to the district administration, it cannot be denied that within the short time at their disposal and necessarily limited experience of district administration, the members of the committee have done marvels, for which they

are entitled to the gratitude of the Government and the general public. It is, indeed, a matter for regret that at least a few of the non-controversial recommendations for retrenchment could not be embodied in this year's Budget to wipe away the deficit, out of the recommendations for cuts to the tune of nearly 2 crores and 16 lakhs could have been easily saved to avoid the sorry spectacle of an "adversity budget." Anyhow, when the time for voting comes, the hon'ble members of this House should not be slow to move for cuts recommended by the Retrenchment Committee.

The Hon'ble the Finance Member and the Government are to be congratulated for their vigilance in avoiding an anticipated deficit of a crore and for taking steps on their own initiative to enforce every possible economy and to make savings to the extent of Rs. 49 lakhs. I am sorry more could not be done. The Hon'ble the Member expects more savings under the head contingencies—more than what the Retrenchment Committee expected. We hope no more time should be lost in giving effect to those recommendations of the Committee which are non-controversial and the wisdom and practicability of which cannot be questioned. The Budget is no better than the ordinary balance sheets of private companies, the shareholders of which do not care so much for the other figures—as the profit and loss account and the rates of dividends declared—other figures are unintelligible and uninteresting. Leave alone the public (not the interested section of it with vested interests) who resort to the columns of newspapers for criticizing the recommendations of the Retrenchment Committee, apprehending losses to themselves and their relatives, but the general public, appreciate nothing more than a genuine and sincere attempt on the part of the Government to make its two financial ends meet. It was a pity that the huge deficit in the finances of both the Central and the Provincial Governments synchronized with the initiation of the Reforms which have been cried down more for the present financial debacle, than for constitutional defects of the Reforms. Wipe away the deficits—give more money for education, sanitation, and other nation-building departments, and the Reforms stand beyond cavil. Starve them, give more emoluments to the services, incur more loans, the Reforms are bound to be "cursed" and "decried."

It would, in my humble opinion, have gone a great way towards removing the stigma of extravagance against the Government, if the Hon'ble the Finance Member had taken a little more trouble in explaining in fuller details the different items of retrenchment that had already been effected by the Government on its own initiative. An informing and illuminating paragraph either in his speech or in his explanatory note could, to my mind, disarm a good deal of outside irresponsible criticism.

There are certain recommendations of the Retrenchment Committe to which immediate effect can be given and there are others whic demand careful consideration and scrutiny before they can be translate into action. But, Sir, as no notice is likely to be taken of the report b the Government during the life-time of this Council, I consider it shee waste of public time, to discuss the recommendations of the Committe as the opinions and decisions of this Council are not likely to influenc the Government and the next Council, in the least. Under these circum stances, I strongly ask my colleagues in the Council to move for sucl reduction and retrenchments as may be deemed reasonable when the tim for voting comes, instead of assenting to the demands to maintain intac the highly extravagant machinery of the administration, to th complete stoppage of all efforts at "development." I cannot miss thi opportunity for entering my strong and emphatic protest against th suggestions for deprovincializing all the colleges except one and th State-maintained secondary schools—a process which was once tried an found "wanting."

As for the revolutionary changes recommended in the general administration and the administration of Justice, the recommendations of the Committees cannot be acceptable, without further careful examination and a series of cautious "tentatives."

Having regard to the Budget deficits in almost all the provinces, it is high time that a bold and vigorous effort should be made for securing real provincial "autonomy" in matters financial and for stimulating provincial efforts towards the development of their untouched resources. The award of the "Meston Committee" has got to be thoroughly revised.

I cannot but conclude without repeating the truism that a system of sound finance is the sole test of the soundness and solidarity of a State whatever may be the form of Government, by which it is mangaed and administered.

Kumar SHIB SHEKHARESWAR RAY: I thank the Hon'ble Mr. Donald, not for the Budget he has presented: no, surely not, but for his candour—a thing rare and refreshing—specially from an official. For once at least he has confessed that the officials have no monopoly of foresight and good sense, and the short-sighted and irresponsible critics of 1922 have by a miracle proved correct in their predictions. For he says, "to-day, I am afraid, we must confess"—and he is even afraid to confess, I do not know of whom and why—"we must confess that our critics were not altogether in error. Our anticipations in the matter of new taxations have not been realized, and a Retrenchment Committee has very recently recommended very drastic reductions in our expenditure." I think, Sir, had the Hon'ble Mr. Donald been not so afraid, he would have been more candid in his confession and would have said outright

our critics were absolutely correct." But, perhaps, here I am expecting too much from an official. However, Sir, I am glad to notice even this change in the official attitude and that they are now looking forward for retrenchments instead of fresh taxations. But, Sir, what surprises me most is this: when we, the non-officials, press for retrenchments, the Government always assert that they have reached the bed-rock of retrenchments, but when they so please it, they can make further retrenchments. To cite one instance only, on the 19th January, 1922, Sir John Kerr had said "we spend about 166 lakhs on contingencies, and this sum, I am afraid, is not capable of any reduction. Every officer, I know, complains bitterly that his contract allowance is insufficient." But this year in presenting the Budget, the present Hon'ble the Member referring to this item of expenditure, calmly and solemnly assures us "I am hopeful that on this item we shall secure a saving even greater than the 10 lakhs taken by the Retrenchment Committee." Well, Sir, have those bitterly complaining officials of Sir John Kerr's days grown mum now, or is this expenditure bed-rock something elastic, yielding only to the pressure and pleasure of the Government? And does it systematically refuse to yield and the administration becomes impossible when the non-official members ask to retrench? There is, however, Sir, a funny distinction between the official and non-official proposals of retrenchments. If we examine those already enforced by the Government, we shall notice their peculiar solicitude for the "Transferred Departments," for these have been trimmed the most. For save and except the nation-training and nation-building deities, the nation-maintaining, the nation-preserving, and should I add, the nation-*jabdaoing* deities have had their sacrificial offerings properly offered to them. For in the latter departments, viz., Police, Land Revenue, General Administration, and Administration of Justice for 1922-23, the budget estimate (including the supplementary grants) was 461 lakhs, while the revised estimate stands at 458 lakhs, i.e., a retrenchment of 3 lakhs only or a little over ·5 per cent. of the grant; but in the Ministers' departments, viz., Education, Agriculture, Industry, Medical, and Public Health Departments, the budget estimate was 267 lakhs, and the revised estimate stands at 244 lakhs, i.e., a reduction of 23 lakhs or a little over 8·5 per cent. of the grant. To put it in other words, the ratio of reduction is about 15 times greater in the nation-builiding departments than in the Law and Order departments.

Again, Sir, the Hon'ble Mr. Donald has tried to find some satisfaction in saying "our financial position is not so bad as many members seem to think and there is nothing like the deficit of a crore which some members have been talking about." Sir, if Mr. Donald wants to thank any body for this piece of good fortune, I think he should thank the pliability and placidity of our Hon'ble Ministers. Because had they been tough enough to insist on and capable of spending, like the

Reserved Departments, a proportionate amount of their full grants, then the Hon'ble the Finance Member would have by this time put on a very wry face. For instance, our good Education Minister who is an apostle of *dyarchy* has been accommodating enough to allow a cut of 12 lakhs less in his departmental budget of 139 lakhs, while the Hon'ble the Member in charge of the General Administration Department has been shrewd enough not to let this opportunity slip and has scrapped out a lakh more for his department, over and above the sanctioned budget of 120 lakhs. As the Councillors, of whom my humble self was one, who had foretold a deficit of a crore, had very little knowledge of the Government of India windfalls and the length to which our popular Ministers would yield for the success of the *dyarchy*, the Hon'ble Mr. Donald should neither smile at our supposed discomfiture nor complaint himself for his own financial ingenuity.

I think the Hon'ble the Member has forgotten to congratulate the critics for another of their predictions having turned true. For in opposing the taxation Bills we had all then foretold that in spite of the tall talks of our Ministers to usher in a millenium by means of the surplus, they would be where they always had been and that of the surplus there would be none. But what do our popular and prophetic Ministers say now? For it was they who had absolutely identified themselves with the bureaucracy and had egged it on, and had, I may say, deluded the majority of us into thinking that they would banish the scourges of our province if only the taxation Bills were passed. For one of them had said that otherwise "we shall not be able to initiate any measures for the prevention of malaria and our people will die like rats in their hundreds and thousands." Sir, did he try to raise his much boomed loan, or did he not on the other hand fail to utilize the amount already allotted to him. Another of our able Ministers had said that if the taxation Bills were passed "God willing, there will be a surplus of 50 or 60 lakhs; it may be possible for me to put large funds for primary education, for vocational education, and to devise a better system of secondary education and university education." A very high ambition surely; for had he not said only a year earlier "I feel it will not be right to impose any fresh taxation for carrying on the ordinary administration of the Reserved and Transferred Departments. If in future we improve education or sanitation, it may be quite open to us to come forward with schemes for fresh taxation." Well, Sir, there have been taxations, but the sequence has been reversed; and the proceeds of the taxes have all gone to fill the maw of the ordinary administration. Leaving the tax proceeds aside, may I take the liberty of reminding him of the assurance he had once deliberately given us that "there is enough money in the Budget to keep me and those of my countrymen who, like myself, are anxious not to lose a day or even a moment in starting our great work, fully occupied." He had only asked for a little time to

mature his schemes. "I promise," said he, "that as soon as I have a little more leisure I will flood the members of this House with various programmes and schemes." But where are now those floods of schemes and programmes? Have those floods of schemes been flooded away themselves, leaving the ignorant, malaria-stricken country high and dry. Sir, the Hon'ble the Minister for Public Health had said last year "the Budget is indeed disappointing. But let me tell my friends it is not the last of your disappointments. You will have many more, many trials and tribulations of this kind." Verily, verily, Sir, we appreciate now the truth of that Brahmanic prediction. We have been disappointed in the three budgets and in our three popular Ministers.

In spite of all these disappointments, Sir, there is one redeeming feature in the present Budget: we have not been threatened with a new taxation. For the Hon'ble the Finance Member says himself "we do not propose to introduce any taxation Bills." But, Sir, we now find the utility of having a Scotchman at the head of our finances. As Mr. Donald's greatest recommendation His Excellency had said at St. Andrew's Dinner: "I don't know if Mr. Donald has any of his neighbour's match-boxes in his pocket, but I know that we are relying on him to keep the pockets of the State well filled with money which has to come out of other people's pockets." And so in the true Scotch style his discerning eyes have spied out the really buttered morsel in the whole Retrenchment Committee Report, viz., the increment in Registration fees, and is now anxiously awaiting it. With a dialectical ingenuity characterestic of his race he was discovered the nice distinction, of course imperceptible to others, between a fresh taxation and an enhancement of the Registration fees. This might be a truly Scottish appreciation of the Retrenchment Committee Report, but I think in Bengal he will not spurn at a Bengali's advice that it is always a dangerous game to cast longing lingering looks on other people's pockets and that it is better to mend the holes in his own pocket. For holes there are to be sure and the Retrenchment Committee have pointed them out. The country is eagerly waiting for some action on it by the Government and the sooner it is done the better would it be for all of us. For in the Retrenchment Committee Report we have the considered opinion of a disinterested body consisting of the best intellects available in Bengal. Sir, wails have already been raised by various interested parties against the recommended reductions, but at a time when the Government are faced with either a bankruptcy or further taxation, the Government should be firm and act on the advice of the advisers of their own choice.

Sir, the Hon'ble the Finance Member has very rightly referred to that iniquitous Meston award, and I think that until it has been set aside, it is the duty of the Government and of all of us to refer to it again and again and agitate over it. Sir, is it fair to deprive Bengal of two-thirds of her gross revenue while Bombay should pay about half, Madras about

one-third, United Provinces less than one-fourth to the Imperial Exchequer?

Mr. PRESIDENT: Kumar Sahib, are you coming to the end of your speech? The time is already up.

Kumar SHIB SHEKHARESWAR RAY: I must have a few more minutes, Sir.

Mr. PRESIDENT: I am afraid I do not agree with you. Almost the whole of your speech is full of quotations from previous speeches of the Hon'ble the Ministers, and it is not a substantial contribution to the debate.

Kumar SHIB SHEKHARESWAR RAY: Sir, I protest against your remarks. It is rather my misfortune that I belong to this corner and, therefore, have been denied a privilege which has been freely allowed to others. However, as to my remarks on the Retrenchment Committee Report I might say that I generally approve of its recommendations so far as they refer to real retrenchments and not merely to transfers of control and levy of new taxes. I should, however, give my fuller views while discussing the grants.

Sir, in conclusion I must admit that the three years of this reformed régime have not in any way been able to ameliorate the condition of the country. Perhaps, for many of us this would be the last Budget that we now pass, and we have not behind us any creditable record to show to our countrymen. Our ambitions with which we had come here, our high hopes which had been centred round our popular Ministers have all been dashed to the ground. Blame how much you might our lack of funds, but there can also be no denying of the lack of initiative, lack of energy, and lack of grit in those who were the most trusted. Disappointments have always followed us, but I hope the next Council will start under auspices and with better guidance, and be blest.

Rai UPENDRA LAL RAY Bahadur: I cannot congratulate the Hon'ble the Finance Member for the ensuing year's Budget statement. The appointment of the Bengal Retrenchment Committee raised high hopes in the people's minds that the deplorable condition of the finances of the Bengal Government at least would be sufficient incentive to take full advantage of the Committee's recommendations in framing the Budget of the year 1923-24. It may be remembered that His Excellency the Governor of Bengal was the first to appoint such a Committee in this country. They commenced their labours earlier and submitted their reports earlier than the Inchcape Committee which have not yet finished their report; at any rate, it has not yet been published. But while the

Central Government hastened to call for an *interim* report so that the ensuing year's Budget may be prepared in the light of that report, curiously enough the Government of Bengal comes forward with the excuse that the report of its Retrenchment Committee was published too late for consideration in the framing of the Budget.

Then, Sir, as soon as the Report of the Bengal Retrenchment Committee was published a resolution was carried in this House for fixing a date for its discussion, but, unfortunately, that date has not been fixed, and in the meantime the Budget is presented to us with the not very welcome news that in spite of the so-called measures of economy, nay, "the strictest economy," the expenditure of the ensuing year will exceed revenue by Rs. 16,70,000. In estimating that revenue the Hon'ble the Member, I am afraid, is in the same optimistic mood as was his predecessor in the previous year. In the last year's Budget it was estimated that the additional taxation by amending the Stamp and the Court-fees Acts would bring in a revenue of Rs. 3,75,00,000. At that time, it may be remembered I warned him against these "false hopes." The warning was not heeded. But after nine months' actuals the Hon'ble the Finance Member found that the estimate would fall short by Rs. 75,00,000. He now admits that the large decrease is mainly due to the economic depression in the province. As a matter of fact, this economic depression is unfortunately no new development. It has, like our friend the Malaria, been a chronic one for many years past. As a consequence the taxable limit in this hapless country has long been reached. Any additional taxation, it ought to have been foreseen, would not lead to expansion, but possibly to contraction of revenue. This is borne out also by the results of the Amusement Tax in this province, and of the raising of the railways and postal charges. The additional taxation by amending the Stamp and the Court-fees Acts has affected the poor people very much as it places them at the mercy of the unscrupulous rich, and it would have been possible for the Government to do away with these obnoxious measures had it shown a little more promptitude in the matter of the consideration of the Retrenchment Committee's Report. Last year the estimate under the head "Stamp" was based on the expectation of a good monsoon and improvement in international trade conditions. The monsoon, the Hon'ble the Member mournfully observes, passed without improving and the depression continued. The monsoon having thus proved a broken reed, the estimate of this year is vaguely based upon the expectation of trade prosperity and industrial development alone. Is this not a case of irrespressible optimism?

We learn from the Hon'ble the Finance Member that the receipt from "Stamps" would have been greater had there not been a rush in March last to avoid the new rates. Now let us examine how far this rush swelled the actual receipt of the year 1921-22. We find that the actuals of 1921-22 and the previous two years under the sub-heads of—(1) sale of

general stamps; (2) duty on impressing documents; (3) sale of court-fees stamps; and (4) sale of plain paper to be used with court-fee stamps are as follows:—If we refer to page 21 of the Budget Book we find that under the heading "VII—Stamps—(*a*) Non-judicial—Sale of general Stamps" the actuals for the year 1920-21 amounted to Rs. 93,51,000, whereas those for the following year amounted to Rs. 90,24,000 only—a decrease instead of an increase. It is only under the heading of "Duty on impressing documents" where we find an increase; but taking the two other items and comparing the totals of all those heads we find a decrease of about 10 lakhs of rupees in the year 1921-22 from the figures of the previous years. They do not show that that figures of 1921-22 were unusually swelled by the so-called rush.

But, Sir, it is the expenditure side of the estimates which is most disappointing. Instead of a decrease the expenditures show an increase over the revised estimates of the current year in almost all the big departments, viz., land revenue, excise, stamps, registration, general administration, administration of justice, jails and convict settlements and superannuation allowances and pensions. There is a nominal decrease in police department and very little change in others except civil works, stationery, printing, miscellaneous and construction of irrigation, navigation, embankment and drainage works, where there is a little decrease. So there is no wonder that the expenditure of the ensuing year will exceed revenue by the not altogether negligible sum of Rs. 6,70,000, and if the expectation of the coming trade prosperity behave like the mirage, as it has been doing for the last few years, then the deficit will be much larger. The Hon'ble the Member sorrowfully says that in spite of the strictest economy observed in framing the estimates, it has not been possible to keep expenditure within the estimated revenue. A really sad admission of failure with which it is difficult to sympathize though.

I would now take up a few of the headings to show in what manner money is being thrown away or misspent and that there is room for economy. At page 40 of the Budget Book we find that a sum of Rs. 2,10,000 has been already spent for construction of temporary jails at Kanchrapara against a provision of Rs. 2,11,000. I need not repeat the protest that was raised in this House when the money was being sanctioned. I would like to know to what extent these temporary jail houses have been occupied. It would now be sheer waste of time to cry over the spilt milk, but even now I think some money may be recovered by sale of these unnecessary houses, otherwise a few months hence they will have to be scrapped.

At page 66 we find that during the current year a sum of Rs. 10,18,000 was budgeted (and I am sure the money has been spent) on account of losses in exchange transactions with London. For the next year, the amounts have, under instructions from the Government of India, been distributed to the major heads concerned to which the expenditures

relate. *I believe the total amount will not be less than the amount* the current year. *Exchange is a matter which is not so easily understoo* by us, but may I ask why the Government should always suffer losses i these transactions? They have no doubt at their back, eminent busine men who guide and shape their policy. If they have no such paid peopl behind them, can they not benefit by the advice and assistance of thei supporters—the veteran representatives of the Chamber of Commerce an of the Trades Association in this House.

I want to say a few words about the stationery required by this Go ernment. At page 172 of the detailed Budget Book we find under th heading "Reserved" provision of Rs. 11,90,000 for stationery supplie from central stores and no amount under the head "Stationery purchased in the country. The expenditure for Government presses ha been put at Rs. 10,27,000, whereas the amount against "private presses is only Rs. 2,000. I want to know why such an insignificant amount ha been allowed for work in the private presses. This certainly is not patro izing the local industries. I believe in these days of keen competitio work can be done much cheaper and better in private presses than in th Government establishment.

Under the head of "Transferred stationery and printing" we find provision of Rs. 40,000 on account of stationery supplied from centr stores and nothing against "stationery purchased in the country except an amount of Rs. 2,000 for printing in private presses. May ask why we should go to central stores for purchase of stationery? I d not know what percentage of commission is charged by them for doin this work for us. To my mind there is considerable room for economy i all the departments were allowed to arrange for their own stationery an printing works by calling for tenders.

Another item of expenditure which I notice is under the heading o "Contingency" for each department. They form no small a proportio of the total expenditure of the Government. I am not aware of th details, but one instance will suffice. At page 149, Detailed Accoun No. 34B "Agriculture," we find that under the heading of "Superi tendence" against a total provision of Rs. 92,000, a sum of Rs. 12,00 has been provided for "Contract and other contingencies" or over 13 pe cent. of the total expenditure. Is this not a matter which calls for a explanation?

I am disappointed to find that no provision has been made for medical school at Chittagong. The Hon'ble Sir Surendra Nath Banerje only the other day gave us to understand that he would see his way t give us a handsome contribution towards this project out of the princel donation of Raja Jyot Kumar Mukherji for medical relief in th province. But in the absence of any provision in the Budget for an amount towards this scheme, it is a matter for consideration whether h

seriously intends to push it or not. It would be a pity if the proposal for which people are looking forward with so much eagerness should be shelved in this manner.

As a representative of the Chittagong division I must say that I find with much regret that the claims of this division have been very sadly neglected in regard to the schemes of sanitation, water-supply, and other improvements. I must confess that of the three districts comprising this division, the district of Tippera only has been able to enlist the sympathy of the department which has been pleased to provide Rs. 1,79,000 as a grant and Rs. 45,000 as a loan for the water-supply scheme at Comilla. Beyond this amount I do not find a single item of expenditure earmarked for any particular work of utility in the sister districts. Facts speak for themselves without further comment.

There is one other matter to which I would like to refer before I resume my seat. At page 53 I find that a sum of Rs. 1,00,000 has been placed on the Receipt side on account of fees to be realized from patients in the Calcutta Hospitals. Nothing gives me more surprise than this. I am told these fees include the price of medicines supplied to patients in these hospitals. I am further informed that suggestions have been made to mufassal charitable dispensaries also to realize such fees from patients. If this is true the word "charitable" should be replaced by some other suitable word in the sign boards of these institutions. I need not say further on the subject.

Rai LALIT MOHAN SINGH ROY Bahadur: I am really sorry that I am unable to congratulate the Hon'ble the Finance Member for the presentation of a Budget which ends in a deficit after all the new taxations which were imposed last year. This is the third year that we have received a deficit Budget. Just one year before the Reforms, i.e., in the year 1919-20, the revised estimate on the revenue side exceeded by over 10 lakhs and on the expenditure side was less by two lakhs, and thus in the total there was a surplus of 12 lakhs. But since the introduction of Reforms, huge deficits are confronting us every year. In the year 1920-21 a deficit to the amount of more than 75 lakhs was feared, but the actual deficit of that year was over 58 lakhs. In the budget estimate of 1921-22, a deficit of 2 crores and 8 lakhs was anticipated, of this 114 lakhs was for ordinary expenditure and the rest for initiation of Reforms. In the budget estimate of 1922-23, the excess of expenditure over revenue was fixed as 120 lakhs. To meet the excess, the then Finance Member advised us to impose fresh taxations to increase the revenue only to enable him to raise loans for capital expenditure. But all his sanguine expectations have been nullified only on account of his estimating a little high. This is the fact to which I want to draw the attention of the Finance Member. Every Budget must be marked by its accuracy, completeness, and economy. The public budget differs from a private budget in one important feature. In a private budget,

the framer of it has to look to the receipts first and then to adjust his expenditures accordingly. In a public budget, the Member in charge has to look to the expenditure first and then to form a definite idea of the sum to be raised. But instead of this, if in a public budget the incomes are estimated first and expenditures adjusted accordingly; it is certain that expenditures will exceed the revenues as all forecastings are mere guesswork, and all guesswork made however, on scientific grounds, are only speculations. This same thing I fear has happened in our Budget. The estimated receipts always fall far below the actuals. As for example, in expectation of a surplus of 20 lakhs, expenditures were increased to the amount of nearly 45 lakhs at the next supplementary budget. At least this is the case with us for the last three years.

A careful examination of the heads of Revenue will show that our sources of revenue are peculiar and the yield from them are uncertain. Land revenue depends upon successful monsoon, and the yield from excise, stamps and registration indirectly depend upon land revenue. The other departments are either barren or spending departments and any growth of revenue, if to be framed, must be made with great caution. To prove that our sources of revenue are highly inelastic, I beg to quote the following figures from the Budget:—Ordinary land revenue and collection from the Government estimates in 1919-20 was over 2 crores and 82 lakhs; in 1920-21 over 2 crores and 78 lakhs; in 1921-22 over 2 crores and 80 lakhs, and in 1922-23 over 2 crores and 87 lakhs; then it is always 2 crores and 80 lakhs on an average. I omit the other items under land revenue as they are of fluctuating and of temporary nature, especially those realized or recovered from Survey and Settlement operations.

Next to land revenue, another great source of revenue is from stamps. The receipts of the year 1919-20 under this head are very large on account of the great trade revival after the war and, consequently, any estimate framed on this must lead to disappointment. The actuals of 1920-21 were over 2 crores and 77 lakhs and those of 1921-22 were over 2 crores and 73 lakhs. Thus, the average can be fixed as 2 crores and 75 lakhs. The new taxation on stamps and court-fees led the then Finance Member to fix 110 lakhs more, making 3 crores and 75 lakhs on an average in the total. But this year we find that the estimate was too high as the revised estimate has been fixed as 3 crores only or 25 lakhs more than what it was before the new taxation. Any estimate beyond 25 lakhs will only increase difficulties and leave a huge deficit next year. Therefore, the framing of the ensuing year's estimate under this head as 3 crores and 35 lakhs is not proper. If this estimate be allowed to remain, I may safely say, that a deficit to the amount of 30 lakhs will occur under this head. The next heavy item of revenue is from excise. It is practically the same every year. In 1919-20 it was over 1 crore and 81 lakhs; in 1920-21 over 1 crore and 96 lakhs; in 1921-22 over 1 crore and 84 lakhs; in 1922-23 over 1 crore and 96 lakhs. Perhaps the last figure

is the highest as it has been obtained under all favourable circumstances which can be conceived. Any estimate beyond this will only misguide us.

Thus, Sir, it becomes evident that expenditures exceed all the incomes only because the estimated heads of revenue are fixed very high. In the last year, we were assured that the new taxation will give us an increase of revenue to the amount of 1 crore and 40 lakhs. But now we see that the increase has been only 60 lakhs, i.e., less than half; 35 lakhs from stamps and 25 lakhs from amusement. I know that mere guesswork on new subjects is very difficult. But when we have the data why shall we go beyond them? Thus, if we calculate in this light, the deficit is close to 120 lakhs. Because the estimated deficit of 1921-22 was 114 lakhs omitting the expenses for the initiation of Reforms. The estimated deficit of 1922-23 was 120 lakhs. The revised estimate might have been the same had there been no new taxation or retrenchment or increase of revenue from other sources. Thus, if we calculate in this light, the deficit of 120 lakhs can be reduced to 55 lakhs with the help of 65 lakhs, i.e., 30 lakhs from stamps, 30 lakhs from amusement, and 5 lakhs from retrenchment. I say 5 lakhs from retrenchment because 44 lakhs new expenditure must be deducted from 49 lakhs retrenchment made. Then, in the next year the probable deficit will be 55 lakhs and not 6 lakhs as assured. To prove the correctness of the figures, I state it differently only to test them from another way. According to the Hon'ble the Finance Member the probable deficit will be 6 lakhs. With this add 35 lakhs under the head of stamps as I have shown we cannot expect more than 3 crores from this source. An overestimate to the amount of 4 lakhs has been made under excise. Thus the sum becomes 45 lakhs. Famine or failure of monsoon may cause a fall of revenue to the amount of 5 lakhs under the head land revenue and 5 lakhs from other items.

To prove my points more clearly, I beg to draw the attention of the House to the fact that huge deficits have been occurring since the introduction of Reforms. In the year 1920-21, the estimated deficit was over 75 lakhs but the actual deficit was over 58 lakhs; in 1921-22, the estimated deficit was 114 lakhs, omitting the expenses for the introduction of Reforms. In 1922-23, the estimated deficit was 120 lakhs, but it has been curtailed with the help of new taxation and retrenchment and the revised estimate has been put as 15½ lakhs, but the actuals are not yet in sight. I must thank the Government for the retrenchment which was made last year to the amount of 189 lakhs and this year to the amount of 49 lakhs. The Hon'ble the Finance Member during the time of the presentation of the Budget this year frankly confessed that the Government critics were not altogether in error. I, therefore, urge the Government to make another retrenchment to the amount of 50 lakhs if it is not made, and if the deficit actually comes to that amount the result will be that we will have no opening balance in 1924-25. This will embarrass our position very much. To impress the gravity of the

situation, I beg to remind the House that our sources of revenue highly inelastic—land revenue, excise, and stamps, the chief sources revenue depend upon favourable monsoon and good prospect of tra both of which are beyond human control. Any estimation on m supposition is certainly misleading, the average or the mean numbe the best guide. Again, while our revenues are highly inelastic, we h incurred nevertheless increasing charges on account of time-scales pay granted to officials. Thus, it becomes that the probable excess expenditure over income will be between 50 to 60 lakhs, and, if so, will not be very statesmanlike to shelve the Report of the Retrenchm Committee this year but to utilise it in the best light we can. H this retrenchment to the amount of about 50 to 60 lakhs is to be made c be asked naturally, but as the Government has not given us any id how it has made its retrenchment, I think the Report of the Retren ment Committee ought to guide us best in this matter, but I should taken with caution. If the surplus still available be allowed to swallowed up, the result will be that in the next year when the Gove ment will try to make retrenchment we will get nothing to stand up This measure will save us from the necessity of a new taxation and wi at the same time restore the normal condition of our finances.

Rai FANINDRALAL DE Bahadur: I thank the Hon'ble t Finance Member on the extremely lucid and candid statement about o financial position. I appreciate also his sincere efforts to bring ba the good old days when the province was a solvent one. While, still f from being an ideal one, the Budget before us is certainly a distin improvement over that of the last year. For the first time under t Reforms the anticipated revenue well-nigh balances the propos expenditure as it is, and when along with other improvements, t recommendations of the Retrenchment Committee are given effect t we shall have a tangible surplus to be devoted to developments.

The most striking feature of the present Budget is that it clear demonstrates the validity of our contention that economic salvation the province depends more on the drastic retrenchment of the extrav gant expenditure of the Government rather than on fresh taxatic When the Budget was presented last year, we were told that t demands of the various departments had been curtailed to irreducib minimum; again during the debate on the taxation Bills, it was empha cally asserted that the "Budget has been compiled after cutting dow expenditure to the lowest limit," but, Sir, when it was discovered th the yield of the new taxes would not come up to expectations, certa economies were enforced and there was a clear saving of about 50 lak without impairing the efficiency of the administration in the lea While we find that these retrenchments were entirely on the initiati of the Government without having anything to do with the recomme dations of the Mukharjee Committee, and that this remarkable repo

contains numerous feasible suggestions for substantial economies, big and small, we are thoroughly convinced and the Hon'ble the Member has himself admitted also that further pruning is still possible. On the other hand, the receipts from the new taxes have been much below the expectation, and it cannot be otherwise. The abnormal condition of the trade and industry may be partly responsible for this, but the main cause of the deficiency is to be sought in the plain facts that limit of taxation has nearly been reached in the province. The results of this experiment should serve as an object lesson to those who will be in charge of our finance in future. Before launching in fresh taxation proposals, they would do well and serve the country better if they try, with the same zeal and enthusiasm, to curtail the redundant expenditures of the Government. I do not, however, see eye to eye with the Hon'ble the Member as regards the proposed methods of giving effect to the recommendations of the Retrenchment Committee. It is a remarkable document and contains results of keen observations. The public at large, except those who are vitally affected and have vested interests, heartily approve of the suggestions therein and look for substantial economies. The Government, therefore, ought to accept and give effect to the recommendations as far as possible. What I wish, in this connection, is that the authorities should decide, as soon as possible, a definite line of action regarding the entire report, secure sanctions of the Secretary of State where these are necessary, and then give effect to the recommendations simultaneously for all services—Imperial, Provincial, and others.

The sanction of the Secretary of State regarding certain posts to be abolished will inevitably require some time to come and, if in the meantime, the procedure suggested by the Hon'ble the Member be adopted, the posts in the provincial and lower services, which can be effectively dealt here, will be the first to go. That will certainly create serious discontent throughout the country. The impression will be formed that, whenever some sacrifice is needed, the provincial and subordinate services are made scapegoats, while the higher ones remain immuned. The apprehension, perhaps, will be not without reason. When partial retrenchments have been effected at the cost of lower services, there will be certain surplus and the impetus to further curtail will be gone, leaving the higher post unaffected. It would have been better if retrenchments started from the top; failing that it should be simultaneous for all cadres. When, in spite of our protests, it was declared that taxation was necessary to cover the deficit, we voted for it rather than embarrass the position of the Government, but now we can not conscientiously be a party in abolishing the provincial and other subordinate posts while the Imperial services, admittedly one of the main cause of this adverse financial condition, remain unaffected. I warn the authorities against the possible fatal consequence of such a blunder. They will do much better, if they begin from the top and this is not impossible. I may cite

a case. The term of the Hon'ble the Revenue Member is going to expire in May. The Government should not make a new appointment——

The Hon'ble the MAHARAJADHIRAJA BAHADUR of BURDWAN: May I rise to a point of order. The term of office of the Revenue Member does not expire till the beginning of January, 1924.

Rai FANINDRALAL DE Bahadur: I did not know that; I therefore withdraw my statement.

Generally the most proper course would be to stop recruiting of, and extension to, all services in every department for a period of five years, and slowly absorb those whose offices have been found redundant, in the various establishments of the Government, and to retrench the rest.

Sir, the actual figures in the Budget do not show many striking changes, either in the policy or in commitments. There are, however, several minor points about which I like to draw the attention of the House: the distribution of the total expenditure between the Transferred and Reserved heads (Transferred 32·4 per cent. of the total) has changed slightly to the disadvantage of the former when compared with that of 32·9 per cent. in the revised estimate. The public could not reasonably expect big improvements in the face of a deficit Budget, but what they want is there should be a gradual and steady increase under the Transferred head; this, however, is not noticeable in the Budget. The proportion of the non-voted to the voted portion has also increased; it is Rs. 1,37,48,000 against Rs. 1,28,63,000 in the revised estimate, for approximately the same total expenditure in both cases. The settled policy of the authority should be to bring an increasingly greater portion of the public expenditure under the control of Legislature and every effort should be made to effect the change as speedily as possible. I note with satisfaction that the amount provided for expenditure in England, specially the non-voted portion, has decreased materially. This is exactly what it ought to be in the interest of the country and good government. The revenue estimates have been fairly conservative in most of the cases. I wish the same principles be followed in the few remaining items also. We do not forget that recovery of our trade depends to a large extent on the settlement of the European affairs and a revival of the purchasing powers of the customers. As yet there is no sign of improvement and we must, therefore, be cautious in our anticipations. I may note here that our authorities too often display excessive optimism in all matters concerning revenue.

One point which strikes me is the slight increase under the head "Medical"; it does not bring any comfort to us; it is derived by making the patients pay; we would rather forego this petty sum than impose

such hardship on the poor, who form the majority of the indoor hospital patients in our country.

As regards the expenditure side of the Budget the salary portion with the time-scale increment in it is unalterable for the present until the verdict of the Retrenchment Committee has been applied.

There is, indeed, no provisions for new scheme in the Budget excepting the Legislative Council Building, but still the amount required for various works in operation is pretty high. I may just say a word about the Government estimates and I hope it will not be out of place. It is invariably found that costs of all proposed schemes are underestimated and once any operation begins, the Council is flooded with revised estimates, supplementary budgets, and so forth, one after another. I fail to understand the reason behind this tendency. The estimates are prepared by so many "so-called" experts of the Government and if they go wide of the mark even in normal conditions, what is the good of retaining these princely paid experts. The Council cannot realize the financial aspect of the proposals and once they commit by voting for it, there is no loophole out of that. I wish that the defect be remedied. Then, Sir, in spite of the scathing criticisms of the Retrenchment Committee regarding the expenditure on contingencies, the figure in the new Budget is still above 1 crore and 60 lakhs. It is, however, assuring to learn that the Hon'ble the Member has engaged an experienced Accounts Officer to make a detailed examination of the various contingent expenditures and that he hopes to secure a saving even greater than 10 lakhs suggested by the Retrenchment Committee. The same may be said of travelling and other allowances but no such inquiry as in contingency has been started here. The amounts provided under these headings show no sign of decreasing; on the contrary they are distinct increase in some cases; thus the total travelling allowance in the revised estimate for land revenue this year is about Rs. 1,65,000, while the amount provided for the next year under the same head is nearly Rs. 1,80,000, I confess I fail to understand the reasons of this.

Numerous cases can be cited from the Budget before us to show that the distribution of the revenue of the province has not been just and equitable and that the claims of really deserving cases have been ignored or set aside simply to make provisions for influential and vested interests. It appears to me that the angle of vision of the authorities has not yet changed. They do not as yet seem to have realized that the main asset of a country is its people, healthy, contented, and educated to civic duties and that the aim of all Governments should be to attain this end.

A word more and I have finished. I fully endorse the views of the Hon'ble the Finance Member regarding our financial relation with the Central Government. The estimated yield of the new taxes which have

been utilized in the comparative statements of the recent despatches from the Government of India and the Secretary of State to show the solvent condition of our Exchequer has not materialized. It proves clearly that the limit of taxation has nearly been reached. We do not, therefore, acept the Meston award as a settled fact; the case for its revision is as strong as ever and we shall not cease pressing our just claims to a share of the jute export duty or some other allotments. Then and only then we can expect to have a fair surplus to be devoted to the nation-building departments—the supreme concern of the province at the present moment.

Babu JOGENDRA NATH ROY: Last year in introducing the Budget the Hon'ble the Finance Member admitted that the Budget was not a production of which anyone could feel proud. It showed no indication of a broad and generous programme for the improvement of the conditions of life in Bengal. Then this Council, though grudgingly, gave its consent to three new taxation Bills in the hope that in the next Budget it would be possible for us to allot sufficient sums for development and improvement. But here we have been sadly disappointed. In spite of new sources of revenue tapped and some retrenchment made we have to face a deficit. It may be a small deficit—but a deficit is a deficit and means no money for development and improvement.

The Budget before us—like its predecessors—"merely permits the carrying on of the administration in its minimum essentials and that, too, only by drawing to some extent on our balances."

This is unfortunate. This will be the third year of the work of the Reforms and the sands of the life of the present Council are fast running out. When the next election will come and the counry will ask us what benefit have we derived from the Reforms and the additional taxation?—what will be our reply? High hopes had been entertained about improvements in combating disease, removing ignorance, and developing industries in the hands of our Ministers, but though we have been supplied with a plethora of schemes practically nothing has been done to give effect to those schemes. We are always asked to hope and wait. But, Sir, "hope deferred, maketh the heart sick." And the country is sick of platitude when no real work is being done.

Last year in discussing the Budget I held that sufficient retrenchment had not been made in the administration. The Government did not agree with me. But now the Hon'ble Mr. Donald admits that we were not in error. A Retrenchment Committee was appointed and has pointed how further retrenchments can be effected. Advantage has not been taken of the recommendations of that Committee and precious time has been lost.

Taxation has been on the increase from top to bottom. The result of the information of the union boards has been an enormous rise in the

Chaukidari Tax. The number of chaukidars has increased but has there been any improvement in the detection and suppression of crime? Would it not be more economic and more efficient if the union boards were placed under the district boards?

The expenditure on the police is large. It is being the general opinion that expenditure under this head can be considerably reduced. This view has also been taken by the Retrenchment Committee. The members of the Committee are of opinion that the expenditure on the Bengal Police can be reduced by Rs. 26,28,800, while the Calcutta Police admits of a reduction of Rs. 8,13,500. The extravagant scale of travelling and other allowances requires careful revision. Last year the Presidency Police, whose jurisdiction is limited to about 20 square miles, were given to spend Rs. 1,00,000 on travelling by road, Rs. 71,000 on house rent, and Rs. 5, 000 on motor cars. And here it must be kept in mind that in Calcutta the police travel free in tram cars by right and often in other vehicles by force.

The other day the Council passed the Goondas Bill. Was it not an admission of inefficiency on the part of the Calcutta Police? Crime has not abated, but expenses have gone up enormously. Huge sums are spent on accommodation for the police and not to make the force more efficient!

It has been urged that the disturbed political atmosphere demands an increase in the Police Force. But how? The party to which reference is made follow a course of non-violence. They do not even defend themselves in a court of law. Consequently they cannot be saddled with the responsibility of increasing our cost on the police. But what about the prevention of ordinary, as distinct from political, crimes? Detection must be followed by prevention. But what do we actually find? A top-heavy police force which cannot protect the people either in Calcutta or in the villages from dacoits and murderers. And still we are asked to go on increasing our expenditure on them.

We have been asked to demand a vote of Rs. 23,97,000—the cost of three dredgers ordered from England. We cannot help voting this demand. But I would take this opportunity to put it before the Council that the project of the Grand Trunk Canal should not be taken up without further consideration. The other day the Hon'ble the Maharajadhiraja Bahadur of Burdwan invited us to a meeting in which Mr. Addams-Williams explained the revised scheme. I have Sir, carefully considered that scheme, but still remained unconvinced. To use this route the steamers will have to utilize 96 miles of "good open rivers." But how can it be said that the fate which has overtaken the Doa Agra will not—within the next ten years—overtake Passur and the other "good open rivers"? Then, again, we must have more information on the effect the canal embankment will have on the Malta and the Bidyadhari with which the very

existence of Calcutta is connected. The bitter experience of the Calcutta Corporation's ambitious scheme for continuous water-supply should serve as a grave warning against a reckless choice being made in the matter. By opening this canal at a cost of about three crores of rupees what do we gain? The river route is shortened by 133 miles! I am myself interested in the Sundarban route. And I can say that the cost cannot be considered consonant with the gain. Where is the dredger "Ronaldshay" working now? Let us try to keep open the existing natural routes by dredging and see the result till we have a prosperity Budget. We have been told that we are likely to get a handsome return on the investment. I am not certain. We spend huge sums on the Madaripur Bheel route every year and what return do we get?

Education and Sanitation must have their claims satisfied before we should launch on expensive schemes of doubtful utility. And the Department of Industries should not be starved so that the police can feed fat on the substance of the province.

The revised estimate for education last year stood at Rs. 1,27,33,000 and this year the Budget estimate is for Rs. 1,26,68,000. Will the Hon'ble the Minister in charge of the Department of Education say if he has got his fill and wants no more? Will this amount satisfy in full—and not in part—the urgent needs of the Calcutta and the Dacca Universities? How are we going to advance the cause of free primary education in Bengal? Last year when we extended our support to the new taxation Bills we had high hopes that the major portion of the proceeds would go to the nation-building departments.

The Hon'ble the Minister of Education on one occasion said "it will not be right to tax Bengal when the people will not be getting any advantage from the taxation." Bengal has been taxed and His Excellency the Governor has admitted that Bengal is heavily taxed. Yet what are the advantages that the people of Bengal have derived from fresh taxation? If they have derived none, how are we to justify the imposition of these taxes?

I reluctantly refer to the regrettable condition of the Calcutta University. The University wants at least 5 lakhs of rupees and the Minister would not pay more than half that sum, and that also on certain conditions which our friends in the University considered derogatory to its dignity and an impediment to high education in Bengal. Let us not be responsible for deterioration of high education in Bengal. I consider the sum allotted to the Dacca University too small for development. Speaking last year the Hon'ble the Minister admitted that Rs. 5 lakhs was the minimum below which we could not go. But this year, too, we have not gone above that minimum, an unfortunate fact to which I would like to draw the attention of this Council.

From Education I come to Sanitation. The grants for hospitals and dispensaries are on the decrease. Not only is it a fact that effect has not

been given to the proposals to open thana dispensaries, but we have to deplore the imposition of tax on poverty even in the hospitals of Calcutta. No measure has been more unpopular than this and if the new taxes cannot preclude this possibility of our taxing the poor man when he comes to get treatment for disease, how can we hope to allay discontent in the country?

The last Census Report shows a decrease in the population in various parts of Bengal, and malaria is mainly responsible for it. We have been repeatedly told by the Hon'ble the Minister in charge of the Department that schemes were being made ready to combat that scourge of Bengal and save her from sure depopulation. But nothing has been done—practically nothing—to combat malaria. It is to be deplored that we are allowing Bengal to be depopulated from a preventible disease and I must ask the Council to concentrate its attention on this matter.

Bengal, Sir, is behind other provinces in the matter of irrigation works. During the last two years I had occasion to bring before the Council several resolutions about the exacavation of canals and the extension of railways. It was admitted on all hands that canals are more useful than railways. I am especially interested in East Bengal. Owing to the erosion of the rivers Padma and Meghna most of the canals in East Bengal are getting silted up, causing economic loss to the people and bringing about a deplorably dangerous sanitary situation. The district boards are short of funds. But if they get a loan from Government or are allowed to get it on a guarantee of interest than the useful work of re-excavating these canals can be taken up without further loss of time. I have referred to the cost of the dredgers. The dredgers can be utilized for re-excavating these canals and creeks and thereby restore health and prosperity to East Bengal. East Bengal which was to some extent free from the ravages of malaria is fast succumbing to it. The tocsin of alarm has already been sounded in the Census Report. And it behoves this Council to take up the matter at once.

Sir, there are numerous works in the hands of the Public Works Department which can be abandoned or can wait. The work in connection with the married sergeants' quarters at Calcutta, the cook-room at Sibpur, the additions and alterations in the nurses' quarters can wait till at least some of the important canals in East Bengal are restored to their original conditions. Let us not lend our support to schemes of doubtful utility—let us not sanction money for luxuries till the needs of the people are satisfied.

The Council then adjourned for 15 minutes.

After the adjournment.

Rai HARENDRANATH CHAUDHURI: Sir, a deficit Budget coming in the wake of another deficit Budget is what we are called upon to consider this time. Not one, not two, but three new taxes were imposed

in connection with the last Budget, yet the two ends would refuse to meet—there will this year be a deficit of 16½ lakhs on revenue accounts in spite of a retrenchment of 49 lakhs, there will be a deficit of 6½ lakhs in spite of an anticipated growth of revenue to the extent of 48½ lakhs so far as the Budget for the coming year is concerned. Such is the sum and substance of the financial statement presented to us. Solemn assurances of substantial surplus, large promises of launching great schemes on loans—all come to nothing. Triple taxes have come to stay, not for one or two or three years but for good, the Legislative Council was coaxed and cajoled, scared and lured, into making them permanent impositions yet neither surplus would accrue nor schemes of sanitation, education, agriculture, and industry materialize. And if the Budget for 1923-24 could be prepared without fresh taxation-proposals it could be done only by savings and retrenchments amounting to 86 lakhs of rupees.

Now, before we proceed to consider the Budget provisions for the coming year, I think we should examine in detail the retrenchments that have been effected by the Government "on its own initiative." Nowhere the details have been so mentioned as can be seen at a glance, and in view of the fact that the sanctioned estimates with which the revised estimates have been compared are only those which were included in the principal Budget of the current year and do not include such further supplementary grants as were sanctioned in July and August last, it has become very difficult indeed to make out, except when mention has been made in the Budget notes, where and under which heads retrenchments and savings have been made and to what extent. The Budget therefore as published is to some extent misleading.

The following savings in expenditure, as can be gathered from comparing the total estimates sanctioned in the three budgets for this year with the revised estimates as given in the presented Budget, amounting to about 50 lakhs, appear to have been made under the heads and to the extent quoted below:—

	Rs.
5.—Land Revenue	1,69,000
6.—Excise	1,04,000
8.—Forests	37,000
9.—Registration	2,31,000
15.—Other Revenue Expenditure, etc.	10,000
16.—Construction of Irrigation, Navigation, etc., Works	1,24,000
28.—Jails	85,000
26.—Police	2,81,000
30.—Scientific Department	15,500

	Rs.
31.—Education	11,54,500
32.—Medical	3,02,000
33.—Public Health	2,75,000
34.—Agriculture	2,81,000
35.—Industries	3,55,000
36.—Miscellaneous Department	6,000
41.—Civil Works	12,53,000
45.—Superannuation Allowances, etc.	3,25,000

From the above figures it will be seen that head "22—General Administration" has not been touched at all and that by far the larger savings and retrenchments are proposed to be made in the Transferred Subjects and the Nation-building Departments; and when it is considered that the total allotments for these departments cover only 35 per cent. or thereabout of the total expenditure and yet about 50 per cent. of the total savings and retrenchments are proposed to be made at their expense, we can well understand how our Hon'ble the Ministers are co-operating with a vengeance as it were, and what savings and retrenchments on Government initiative really mean.

There is another observation, however, which I desire to make regarding the retrenchments. Last March I proposed that the demand for Rs. 7,88,000 for widening the Madaripur Bil Canal be reduced by Rs. 4,00,000. The Hon'ble the Member in charge of the Department of Irrigation however, relying on his experts, could not agree to it. But I now find that the probable expenditure in the current year has been quoted as Rs. 3,60,000, i.e., Rs. 28,000 less than what I suggested. I see the Hon'ble the Member is not after all impervious to reasonable suggestions, however, impatient of criticism he may be. It is further noticeable that many of our proposals for reduction which could not be carried in the Council owing to strong Government opposition have after all been adopted and labelled as "retrenchment on Government initiative."

Passing on to the consideration of the Budget provisions for the next year, I find that the Government has not profited by its mistakes. It expects better receipts to the tune of 48½ lakhs of which so much as 35 lakhs is expected under the head "Stamps." This, I am afraid, will prove a miscalculation. Trade conditions may or may not improve to some extent but when there are reasons to think that the increased taxations have adversely and materially affected the normal growth of Stamps revenue and that "the limit of taxation" has been reached, I am disposed to think that the expectation to get larger revenue under this head to

the extent of 35 lakhs will not be realized. Such large anticipation at least is not justified by the rate of decrease of Stamp revenue in the near past. For since the year 1919-20, the year of peace, the Stamp revenue was dwindling fast at the rate of about 25 lakhs in two years and all that you have been able to do by amending the Stamps and Court-fees Acts is to arrest the downward course. And hence you cannot hope to speed up the progress to the extent you desire. The heads under which increase of revenue is expected are equally uncertain, however you might congratulate yourselves upon the collapse of the non-co-operation movement, its "baneful" and impious influence upon the Excise revenue. For it must be remembered that while the Government has accounted for the growth of the Excise revenue by the collapse of the non-co-operation movement, it has made it responsible also for the non-recovery of settlement charges to the extent of 6½ lakhs. An instance of "dying to live" indeed! The Finance Member's advice to the Hon'ble the Minister in charge of the Department of Registration to give effect to the recommendation of the Retrenchment Committee and increase registration-fees at this time when the revenue under head Registration is going down, will, I am afraid, if acted upon, result in further falling off in the number of registered documents. But while there is no estimate of larger receipts from increased rates of tolls under revenue head "XIII.—Irrigation" in spite of what the Hon'ble the Maharajadhiraja Bahadur of Burdwan said in reply to my question the other day, the worst source of income to which the Finance Member has ventured to look up for larger receipts, and which cannot but be condemned in the strongest terms by all of us, is the raising of a lakh of rupees under head "XXII.—Medical," by taxing the poor and the sick. It is noteworthy, indeed, that while the Government fight shy in raising the tollage of the navigation canals and routes meant for commercial services and continue to work them at a loss to the taxpayer, they do not hesitate to think of improving receipts from hospitals and dispensaries. It is an angle of vision which certainly requires radical change.

There is another portion of pathetic interest in the introductory speech of the Hon'ble the Finance Member to which I cannot but refer in closing my observations on the Budget. The Hon'ble the Member regretfully remarks that the Secretary of State in his Despatch does not appear to have correctly appreciated the financial position and duly recognized the large, if not unique, endeavours that have been made by Bengal to balance the Budget. It is a pity indeed. But while on the one hand it proves the delusion of those who readily consented to impose, before the revision of the Meston arrangement, tax after tax on the most heavily taxed province in India under the impression that they were thereby strengthening the case for the reversal of the present financial arrangement under which Bengal has got to part with more than two-thirds of the total revenue raised within the province, it justifies the

apprehension of those who thought that imposition of a plurality of taxes principally for carrying on the ordinary administration was only weakening the case for the reversal of the Meston award. Retrenchments we shall have—we must have; and such of the recommendations of the Retrenchment Committee as relate to the retrenchment of Reserved Departments (except those relating to the Administration of Justice to which all shades of informed public opinion and the country as a whole has taken strong exception), should be given effect to as early as possible and further retrenchment thought out; while the recommendations relating to the Transferred Departments which do not contemplate any such violent departures or changes of policy as the deprovincialization of the colleges (including the Sanskrit College) and Government schools, the complete devolution and location of primary education, the subordination of the activities of the Public Health Department to "the steel frame" and the placing of the co-operative system under the tender care of the district officials and their underlings, should be carefully considered and as many of them should be adopted as are not likely to interfere with the future development of the directly beneficial activities of the departments. But it is after all the revision of the present financial arrangement based on the decision of the Meston Committee on which depended and on which now more than ever depends the financial stability and the progress and prosperity of the province.

Babu NALINI NATH ROY: There is an unique feature in this year's Budget that it is not at all final and conclusive. It is more formal than real. Because Budgets must be framed by a certain date and because budgets must be presented to the public within a certain customary period, the present Budget has been framed and presented to us in its present stage. As the report of the Retrenchment Committee, unfortunately, could not be made available before the framing of the Budget, it has not been possible to give effect to their recommendations except so far as some of the suggestions made by the Committee, had already engaged the attention of Government. This is unfortunate; and to make up for this misfortune, special vigilance of Government, as well as of this Council has become imperative for the sake of the poor taxpayer. In these days of extreme economic hardship, a budget which has yet to give effect to recommendations about possible retrenchment, cannot be regarded as anything but a preliminary statement which requires a thorough recasting. The difficulty of this year's Budget situation is that some sort of a budget must be passed now to which retrenchment will have to be met during the year at the discretion of the Executive Unless this discretion is rightly exercised "the poor taxpayer" will suffer. So we, the representatives of them, have got this imperative duty on us to help the Executive in exercising their discretion by giving expression to a clear and unequivocal mandate.

The cry for substantial and drastic retrenchment in the machinery of Government is a bad old one. It is as old as when non-official members were admitted into Legislative Council and Assembly. Most of these non-official members have cried themselves hoarse over curtailment of expenditure, and the only response that has been made to them is by piling up more and more expenses till it has become physically impossible to continue the course. Then, it was that change of course became inevitable and small retrenchments are being attempted in the Budget since last year. As retrenchment in the expenses of Government are the most important consideration of the day, I shall have to refer at times to the report of the Retrenchment Committee, although I know full well that the House are not discussing that report. We should keep in mind that the custom of piling up expenditure year by year had to be abandoned by the Executive after crores had been spent—crores which could have been saved and applied to the amelioration of their distress. Not only this, but deadly wastefulness on the part of the Executive has come to stop only after additional crushing burdens of taxation have been imposed on the people. However, I do not cry over spilt milk if more milk is not to be poured away.

I cannot avoid the temptation of repeating the old history of retrenchment to a little extent. The cry of the non-official members for retrenchment used to be met by the Executive in days of yore by the plea that no real retrenchment, no substantial curtailment of expenditure in any department of Government is possible, but rather more men and money are absolutely essential to barely run the departments and machinery of Government which was put with such forceful logic by the members and lately—by the Ministers—responsible for running the departments, that we, poor members, could only look with wonder at our own stupidity for venturing to insist on retrenchment at all. What has happened now? The report of the Retrenchment Committee has laid bare the whole scheme. Stupid as we have been, we, the members of this Council, are now seeing that unnecessary duplications of departments and functions exist in this machinery, and there are more things in it than I need dilate upon. This report has been made by some of the members of this Council as well as by some others who do not belong to the rank and file but have shown their superior worth in many departments of life.

The Hon'ble the Finance Member has very kindly assured us that "the recommendations of the Retrenchment Committee are, however, receiving careful and urgent consideration of Government and curtailment of expenditure will be enforced in the current year." Now, as I have said before as the present Budget should be regarded as a preliminary one, this House should, in no uncertain voice urge on the Executive that full and complete effect is given to the recommendations of the Retrenchment Committee, so far as it is possible to do so in the current year. As to the non-voted items of expenditure, we can only express

a pious wish; but as to the voted items, we, the members of this Council, could enforce our will. In this general discussion on the Budget, I think it is pertinent that I should remind the Council, that during the demand for grant, this Council, do see that full effect is given to their mandate for retrenchment in voted items of the Budget.

In this general budget discussion, I have made my remarks on the most important item, which is retrenchment. I would be failing in duty towards my constituency if I do not enter a strong word of protest against some of the other items of the Budget which have not been touched upon by the Retrenchment Committee. In the current year a larger sum is demanded in the Budget for survey and settlement operations than in the revised estimate of last year. This is the third year in succession that I am raising my voice against spending public money, in the way that it is being done, on these operations. I can claim a good knowledge of these operations from the fact that my own district of Jessore has to a great extent passed through these operations. From what I know and have reason to believe, I think the mildest expression that I can use in connection with survey and settlement operations as at present conducted is that it is unfair; it is unfair to waste public money on it. Why the Government of the country happen to be so much enamoured of the beauties of survey and settlement records of districts, which have been permanently settled, was an unfathomable mystery to me before I had the privilege of hearing the speech of Mr. C. W. Rhodes —as he then was. He said that "those of us who are trying to buy lands for coal mines and for other industrial purposes, know how impossible it is to get any clear title to the land, etc." This speech proved a regular eye-opener to me; when a company of merchants want to buy a bit of land for the purpose of raising coal or to building Jute Mill on the Bhagirathi, they should be provided with a clear record of titles at all cost and at the expense of the general taxpayer. Although the speech of the gentlemen that I have mentioned before proved a revelation to me, I could not divine the reason of surveying and settlement in a district like Jessore where the existence of mineral wealth is a little doubtful. Then the thought dawned on me that although districts like Jessore may not be blessed with mineral wealth, they may have future possibilities of industrial exploitation in other shapes. What these possibilities are, may not be apparent now, but in the distant future possibilities may turn up. Even now the steamer companies are plying their trade on the rivers of Jessore; and a clear record of rights should prove helpful to them in erecting wayside steamer stations. I quite agree with them who hold that a clear land record should be made available by Government for steamer companies and the rest of their like. But as it is a counsel of perfection in the sorely stricken Bengal that has got more vital interest to look to, to devote its revenue towards preparing a clear land-record. This preparation of a clear land-record for the people of

Jessore has probably cost them a sum of 75 lakhs of rupees. If my memory serves me right, I have seen a sum of 34 lakhs being spent on the survey and settlement of a district. It is no wonder that in the present-day high prices we shall find that the record of Jessore has cost a sum of 50 lakhs. To this 50 lakhs of cost recognized by law at least another 25 lakhs will have to be found by the blessed people of Jessore to be able to make a present of a complete record of their lands and rights to industrial companies who are eagerly waiting for a chance to give them a lift.

Let us by all means have a clear record of the possibilities of Bengal for commercial exploitation, but what I would point out is that survey and settlement operations as at present conducted are not economical at all. If necessary, let there be surveys and records of rights where commerce and industry have extended their operations. Let there be survey and settlement in regions where commerce and industry are likely to extend their operations in the near future; but what is the good of doing it all over the fields of rural Bengal at such an immense cost and at such times?

Let us suppose that survey and settlement of Jessore will ultimately cost 75 lakhs of rupees for the Government and the people. I place it to this Council through you, Mr. President, that this 75 lakhs instead of furnishing a clear record of lands and rights could have been spent for the sanitation of the district—for the purpose of rescuing its dwindling millions from malaria and wretchedness. If this purpose should prove more alluring to my wretched countrymen, I cannot blame them; neither can I think, that I am absolved from responsibility towards them if I do not enter my solemn protest against the Budget provisions for indiscriminate survey and settlement operations. Had these 75 lakhs been spent on the sanitation of the district, I believe that instead of being a hot-bed of disease and malaria, it could have been converted into a healthy district. I do not deny that a clear record is not laudable, but what I want to say is that an object which is laudable by itself, is not so if it shuts out an even more laudable object. Clear land records are laudable objects; but if it is conducive to the eternal unhealthiness of the district, I would pin my faith not on the clear records but on the something else.

A good pucca house is a laudable object; but if it is constructed at the expense of the means of livelihood of the owner, it becomes a foolish object.

If Jessore could be rid of malaria even to a small extent, in place of presenting a clear record of the rights and privileges of its inhabitants I would prefer the first.

I call upon this Council to put a stop to the activities of the survey and settlement departments in "fresh fields and pastures new."

India was conquered by the East India Company and it belonged to them for more than a hundred years—till 1858. In which year there was a happy consummation in the shape that the Government of the country was transferred to the Crown. It was a happy consummation and people of India celebrated the event with all possible amount of appreciation of which they were capable. After this even the good old East India Company ceased to exist, but the spirit of this company did not cease to exist in the administration vouchsafed to India.

As in the case of survey and settlement operations, the interest of the general taxpayer is not given preference to the distastes of commercial bodies, it is not given preference to the interest of the general taxpayer in some other department as well.

Mr. PRESIDENT: Your time-limit is up.

[Here the speaker had to resume his seat owing to his having reached the time-limit.]

Adjournment.

The Council was then adjourned till 10-30 A.M. on Tuesday, the 27th February, 1923, at the Town Hall, Calcutta.

Proceedings of the Bengal Legislative Council assembled under the provisions of the Government of India Act.

THE Council met in the Council Chamber in the Town Hall, Calcutta, on Tuesday, the 27th February, 1923, at 10·30 A.M.

Present:

The Hon'ble the President in the Chair, the four Hon'ble Members of the Executive Council, the three Hon'ble Ministers, and 79 nominated and elected members.

Unstarred Questions

(answers to which were laid on the table).

District Board Engineering Staff.

418. Maulvi RAFI UDDIN AHMED: (*a*) Is the Hon'ble the Minister in charge of the Department of Local Self-Government aware of a feeling of discontent prevailing among the District Board Engineering Staff over their scale of pay which has not been revised?

(*b*) Is it a fact that a deputation of the District Board Engineering Staff waited upon the Hon'ble the Minister in April last to represent their grievances?

(*c*) Is it a fact that the Hon'ble the Minister issued a circular to all district boards recommending their case to the careful consideration of the respective boards?

(*d*) Will the Hon'ble the Minister be pleased to lay on the table any statement showing the result of such advisory action of the Government?

(*e*) Are the Government contemplating taking any further action in this matter regarding those district boards which have not yet considered the matter or which have decided not to revise the scales of pay?

(*f*) If not, what steps do the Government propose to take in the matter?

MINISTER in charge of DEPARTMENT of LOCAL SELF-GOVERNMENT (the Hon'ble Sir Surendra Nath Banerjea): (*a*), (*b*) and (*c*) Yes.

(*d*) Government have no official information showing what action has been taken by the different district boards. The Khulna district

board decided that owing to their financial position, no further revision of the scales of pay of District Engineers was desirable at present, while it is understood that few other district boards have revised their scales of pay.

(*e*) and (*f*) This matter lies within the competence of the district boards under the Local Self-Government Act, and having regard to their present limited resources, the Minister feels that it is not advisable for Government to urge further the claims of the District Engineers to special consideration at the present time.

Supply of quinine in Tippera.

419. SHAH SYED EMDADUL HAQ: (*a*) Will the Hon'ble the Minister in charge of the Department of Local Self-Government be pleased to state whether he is aware that malaria is prevalent to a great extent in the Tippera district this year?

(*b*) What is the reason for not being able to obtain quinine in any post-office during the last three months, although the price of quinine is being regularly deposited at these places?

(*c*) What steps are Government taking in the matter?

The Hon'ble Sir SURENDRA NATH BANERJEA: (*a*) The answer is in the affirmative.

(*b*) The member is referred to the reply given on the 16th February last to unstarred question No. 378 asked by Khan Bahadur Maulvi Wasimuddin Ahmed in which it is said that the supply of quinine was delayed in some cases owing to the shortage of glass tubes.

(*c*) Quinine is now being supplied regularly.

Alteration of thanas in Jessore district.

420. Babu NALINI NATH ROY: (*a*) Will the Hon'ble the Member in charge of the Police Department be pleased to state whether the Government are contemplating any change of thanas in the district of Jessore?

(*b*) If so, will the Hon'ble the Member be pleased to state what those contemplated changes are?

MEMBER in charge of POLICE DEPARTMENT (the Hon'ble Mr. H. L. Stephenson): (*a*) and (*b*) There is no such proposal before Government.

Discussion of the Budget.

Babu ANNADA CHARAN DUTTA: This is practically the only occasion when we can review the financial situation of the Government as a whole and discuss the policy underlying the same. The present Budget is the last of this Council and is therefore the more fitting for a general review. Government do not pretend that the present Budget, nay, all of them from 1921-22, have been prosperous ones. It has been admitted to be unsatisfactory: the first one was one of bad finance, the second one the author could not be proud of, the third one—the one under discussion—is one which the Hon'ble the Finance Member "could not look upon with any amount of satisfaction." The Budget for 1920-21 was ushered in with the high hopes of the Reforms constitution and had an opening balance of about 3¼ crores which included over 2 crores of unspent balance of Imperial money earmarked for education, agriculture, and sanitation, and the like. Nearly the whole of this was diverted for general purposes of administration. The Budget for 1922-23 was a deficit Budget to the extent of 120 lakhs in spite of retrenchment of about 90 lakhs. This case of sure bankruptcy and failure to carry on had to be met by three taxation Bills. The present one shows the last gasping, and in spite of all attempts by a master hand and a windfall of 8 lakhs, the deficit is to the extent of 17 lakhs, and it has got to be admitted that it makes no provision for development and allows for no progress; but is just for carrying on their administration in its minimum essentials and that, too, only by drawing on balances which is more or less fictitious paper entries in view of past year's deficits.

This chronic state of deficit budgets cannot be tolerated or condoned by expression of regret, disappointment, or pious wishes of brighter uncertain prospects. The balance-sheet of an estate indicates its internal position and management. The continuous deficit as above clearly demonstrates that there is undoubtedly something very rotten in the mode of Bengal administration, which has brought about such a state of pitiable financial position—which must be thoroughly rectified in order to avoid an inevitable breakdown. Mere tinkering or patchwork or white-wash now and then will not do. Ascribing the bad result to monsoon and trade fluctuations are but fruitless lamentations, the sincerity of which is open to doubt. These are natural factors which every Government pretending to any enlightenment and civilization have to count. The root-causes, therefore, of such deplorable state of affairs lie deeper and cannot be explained away by the aforesaid superficial references. It behoves us, therefore, to speak out plainly in order to arrive at a correct diagnosis of the disease as the disease there is. A plain warning to Government is the more necessary as the time for hoodwinking the people is now past, and unless the Government sets the matter right at once, terrible consequence is bound to follow.

What then are the causes that have led to this financial stress? The first and foremost, it goes without saying, is the sad state of provincial finance after payment of the exactions of the Central Government. The province has been asked to be autonomous but the major portion of its revenues has been taken away from it. Admittedly, the land revenue of Bengal is inelastic and other sources of income have been tapped to their fullest extent. No money has been laid out and there is not a pice for developing the natural resources or for material advancement of the country. In spite of all attempts to right the wrong, the more powerful partners, I am afraid, will never consent to put us on a better footing. Thus, we have been asked to swim with our hands and feet tied. The next reason is extravagance.

In view of the first cause of our crippled finances, it was the bounden duty of Government to keep within the limits of its means but has that been done?

Recently, there have been an all-round increase of pay, creation of posts and departments which were more or less unnecessary or at least which might wait for a time. Under the pretence of revision of pay which is an euphemism for increment of the same, almost all the moneys got by fresh taxation have been swallowed up. Some of the recipients openly confess that they have got more than they ever expected, and the others want to still feed upon our selfish generosity and ask for more. The Government has been characterized as a huge machinery which squeezes out the last drop of blood of the people only to feed its different component parts with no return whatsoever to the people.

The third cause is a consequential result of the former two. The progress of the country in its material and necessary aspect has been neglected, nay, absolutely ignored. Whatever exploitation of the natural resources has been made, was for facilitating the exploitation of the country by others from interested purposes and never with an eye to enrich the country but rather to impoverish the same. A country with several thousands of mines, of sea-coasts fit for marine activities has been deprived absolutely of the same, and when I had the audacity to press and carry the resolution for an institution for such training the Government pleaded its incapacity even to procure apprenticeship for maritime training to any of our young men. What a fruitful source of expansion of wealth and revenue has been thus shut out! Similarly, textile industry is gone and endeavour of the country to revive the same in the name of *kaddar* movement not only receives no encouragement, but often comes in for punishment and suppression. This applies to all subjects of development of the country in all directions.

I was once accused of protesting too much in favour of the poor masses when I said in the Council that they have been bled white and a fresh taxation would mean extracting the marrow from within the dry bones,

and that while it was professed the Government existed for the people, it appeared that our people existed for the Government. Will not an analysis of our successive budget demonstrate it to a point. Now what has been done towards such development?

The earmarked money of the opening balance for 1920-21 to the extent of 2 crores and for the accumulation of which, due credit was given to our present Finance Member, who was the then Financial Secretary, was diverted from its legitimate use for education and sanitation to maintain too costly an administration.

Next year we were misled into supporting taxation Bills not exactly to avoid a deadlock of administration as enunciated, but we were assured that money would be forthcoming for the nation-building departments, otherwise the occupations of our Hon'ble Ministers would be gone to the great detriment of our country, and the failure of the Reforms will be deplorable in the development of our constitutional progress. We were promised allocation of two-thirds of the money that would be obtained to the transferred departments. We are also tempted with a sure surplus of at least 20 lakhs, if not more, out of which such urgent schemes as medical schools at Chittagong and Jalpaiguri and commercial and technical schools at Chittagong and Asansol were promised. We believed in the assurances and in expectation of realization of our hopes supported the taxations. It is, however, painful to find that we were imposed upon consciously or unconsciously. The two small items of commercial and industrial schools at Chittagong were budgeted, premises fixed and arranged for starting the schools, but had to be cut down after advertisement in the papers for teachers because funds ran short. May we hope that the same will be found this year.

It is a fact that the people of the division of Chittagong come in for a very scanty consideration, when it is time for dealing out even a few crumps of bread after feeding a too top-heavy administration. People there have been dying like flies from all imaginable diseases and the Government had to admit recently in answer to a question of mine that malaria is on the increase in Chittagong and that the medical schools elsewhere have been closed to the Chittagong students, and still the frequently promised medical school of Chittagong has not been taken up. Relying upon assurances of the Hon'ble the Minister and the statement of His Excellency the Governor, the public of the Chittagong Division, poor though they are, have come forward with their local patriotism in the shape of contributions. The collected and promised amount by the public and the district boards is over Rs. 40,000. There is already a splendid hospital; the Hon'ble the Minister is sympathetic and has promised substantial contributions from the generous donations of Babu Sanat Kumar Ghoshal, still there has been no provision to start the Chittagong medical school in the Budget. Is not this deplorable? But one finds sufficient

amount of money budgeted for experimental settlement operations of temporary settlement of Chittagong for which about half a lakh has been set apart. There is also money for such a huge hobby like the Grand Trunk Canal. Alas! only a fractional drop of the amount required for the same would be sufficient for medical schools at Chittagong, Jalpaiguri, and such other places. But such a big Government is not for the poor people but for giving facilities to the rich and the journey to East Bengal must be lessened by a couple of days by excavating a canal along its breast; no matter that the already devitalized people are dying without medical aid.

It is, therefore, necessary that bold statesmanship must be shown in all quarters concerned to absolutely abandon the theory of rock-bottom Budget to enable the administrative side of Government alone to devour up all the money in the name of maintenance of peace and order and law and justice. It is now high time that the proper attention should be given to the nation-building subjects, even at the expense of general administration. One cannot build a pyramid on a point and the big superstructure of general administration is bound to tumble down if the basic foundation thereof, namely, the material advancement of the country is not widened and broadened, instead of being narrowed and narrowed down to a vanishing point. Having laid the general principles which should guide the framing of the Government Budget, it is hardly necessary to refer to the details of different items thereof. Nor is it possible to do so within the time allowed. The same is the case with the different items mentioned in the Retrenchment Committee's Report. I propose to deal with some of them in course of amendments to demands for grant. While admitting that there is room for retrenchment and several of their recommendations should be accepted, I wish in passing to observe that it is a pity the Committee has been afraid of the Indian services, and have suggested the revival and perpetration of the invidious distinction of two-thirds pay for Indians, as if the Indians are helots in their own country, and, perhaps they are.

The proposed transfer of educational institutions to local bodies will mean their ultimate destruction, for there is hardly any local body which is so well financed and properly manned as to be able to manage these institutions. It will also mean additional taxation, for the local bodies cannot be supposed to have adequate funds for the purpose. It will be only to make the show of shifting the burden from Government to local bodies to avoid the imposition of fresh taxation. The posts of the Excise Commissioner and the Inspector-General of Registration may be combined, but there must be one reservation that the holder must be a complete independent outsider who can bring fresh minds at the top. One rising from the rank is likely to carry with him his narrow angle of vision and his likes and dislikes. The recent sad tale of defalcations and

attempt to conceal it, perhaps, to save a subordinate and certain refunds of big sums even unasked which are now well known to many members of this Council are things which are not likely to happen with an independent man at the top. The work of Income-tax Department may also be given to this officer with the permission of the Government of India.

As to the abolition of Divisional Commissionership I do not see eye to eye with the report. Many laws will have to be changed and the presence of the Divisional Commissioner near at hand is a good check upon many and relief to several. In any case all of them may not be abolished at once and two of them should be kept up for some time to come—one for the East and the other for the West Bengal. The recommendation to create some district magistracies on higher pay is curious as it is contrary to principle of retrenchment.

The recommendation for increased registration fee is, to say the least, most deplorable. The experience of the operation of the amended Stamp and Court-fees Act should have been an object-lesson. Is it desired that in their documentary transactions people should be forced to misstate the considerations in order to avoid disproportionate payment? It is easy to see that increment of registration fee will not bring in any appreciable amount, but is likely to prove the last straw for the already overburdened people.

Babu NIRODE BEHARY MULLICK: The recommendations of the Retrenchment Committee divide themselves under two main heads—namely, first, those which concern themselves with the abolition of certain posts and curtailment of certain percentages of the pay of some of the services, and secondly, those which concern themselves with deprovincialization or devolution of functions or in other words a change of policy. I wish to confine myself to-day with a very brief examination of the question of principle involved in those recommendations under these two main heads, inasmuch as it will be open to us to show our approval or disapproval of details at the time when the demands for grants are made.

I might at once state that I am in general agreement with both these sets of recommendations. But at the same time I wish to point out that there are certain conditions without the fulfilment of which any dramatic change in the affairs of administration cannot but spell disaster. The first of these conditions is: that no Government can afford to lose its good name. And from this point of view, it is not only useless but mischievous to invoke the aid of a forgotten article of the Civil Service Regulations. Government can ill-afford to take shelter under technicalities even if they find themselves in the position which is summed up in the maxim—Necessity knows no law. In the next place, no statesmanlike Government can or should ignore the needs and interests of different communities. It should be borne in mind that the discontent, consequent on an

abolition of a post, does not remain confined to the holder of the post or his family. I hope these words of caution and expediency should be thoroughly borne in mind by the Government when any particular post is abolished.

Coming to the question of deprovincialization or devolution of functions, I have already said that I am in sympathy with this recommendation. But here, again, there are certain conditions without the fulfilment of which this dramatic change in the outlook of the Government will spell an equal amount of disaster. Taxes have so long been imposed on the understanding that the moral progress as involved in educational and sanitary improvements is as important a function of the Government as the enforcement of law and order. If now a departure is this well-understood policy of the past is desired, it follows as a corollary that a readjustment of the heads of taxes between the local and provincial authorities should be equally desired. To ask some compositors to print a diagram, which states the revenue derived per head of population by Government, by local authority, etc., in the different countries of the world but which conveniently forgets to state the average earnings per head, does not perhaps compensate even for the amount of labour devoted by the compositors to its composing. I hope that this point should be borne in mind when any change of policy is considered.

Last two years I have taken the opportunity afforded by the general discussion of the Budget of bringing to the notice of the Government some of the grievances of 10 millions of people who compose the backward classes of Bengal. They have not received the amount of attention as they ought to have, concerning as they do the interests of such a large section of the people, however badly they may be represented by me. Still once more with a sadness of heart and in the same spirit in which the Gita exclaims: *Karmani adhi kāraste ma phaleshu kadachana* (you are entitled only to your work, not to the fruits of it), I shall try once more to ventilate their grievances.

Bengal, it should be remembered, is the notorious playground of three monstrous truths, namely—(1) Bengal is at once very rich and poor; (2) in Bengal the poor pay more taxes than the rich, and (3) the taxes paid by the poor are expended in the interests of the rich. Any one who has seen Calcutta and also distant villages without water, without roads, without dispensaries, will bear out the truth of the first maxim. And even if we give only a cursory glance at the different heads of taxation, the conclusion is inevitable that the poor pay almost all the taxes. The only tax paid by the rich is the income-tax, but even here if we can gather the courage to apply economic principles to actual circumstances, it is possible to say that even the income-tax is not paid by those who actually pay it.

Now with reference to the backward classes and with an eye to the Budget under discussion, let us see the notorious play of the third maxim, namely, the taxes paid by the poor are expended in the interests of the rich. The Budget under discussion discloses under the principal heads of revenue the following:—

Land Revenue	..	Three crores and odd.
Excise	...	Two crores and odd.
Stamps	.	Three crores and odd.
Forest	...	21 lakhs and odd.
Registration	...	24 lakhs and odd.

These heads show that the agriculturists pay most of the taxes and the backward classes being agriculturists pay a considerable portion of the taxes to the coffers of the State. Last year I asked for a statement of the taxes paid by different communities, so that it may be possible for us to do justice to the various communities of Bengal, which is surely the common object of all of us assembled here. Although in the absence of such a statement it is not possible to say accurately the amount of the taxes paid by the backward classes, still a cursory glance at the various heads of taxation yielding a sum of about 30 crores induces the inevitable conclusion that these 10 millions of people pay no less than 7 or 8 crores to the total of 30 crores. The question now arises: what is the benefit they derive in return of this contribution. There are three principal ways in which benefit from a Government can be derived—first, participation in the service of Government; secondly, participation in educational facilities; and thirdly, participation in the benefit derived from medical and other miscellaneous help.

It is known that the representation of the backward classes in the public services is almost nil, so much so that it is doubtful whether they get even Rs. 4,000 a month from this source. Secondly, the nuember of boys in secondary, primary or higher educational institutions being small the benefit derived from this source is not much, and in the third place the apology of medical help being in the shape of dispensaries in towns and the backward classes being in villages, the benefit from this source is also not much. Consequently, taking a rough estimate, it will not, perhaps, be wide of the mark if I say that in return of those 7 or 8 crores of rupees these classes do not get perhaps the benefit of Rs. 2 lakhs a year. This is simply astounding. In other parts of India, notably in Madras, Bombay, and Mysore, numerous posts, numerous scholarships, exemption from the payment of examination fees have been generously given to these classes. In view of the policy of other Governments, the attitude of the Government of Bengal where the backward classes number more than those of other provinces is really ununderstandable. In view of the foregoing facts, perhaps it would not have been unfair on my part if

I were to ask for a diversion of even one crore of rupees to the improvement of these classes. But knowing the present financial embarrassment of Government it would be unpractical to say so, however justifiable it might be. I only say that a sum of Rs. 5 lakhs be annually earmarked for these classes and that sum be spent in the shape of scholarships, for the establishment of hostels in different centres, for giving grants-in-aid to deserving schools, etc.

The question, therefore, in a nutshell is this: whether in these circumstances this undoubted, however unintentional and unconscious it may be, exploitation of the most loyal and poor sections should be perpetuated for ever in the interest of the rich.

Mr. SYED NASIM ALI: I am glad that the Government had decided to meet the deficit Budget not by fresh taxation but by following a policy of retrenchment. I am glad that the Retrenchment Committee's Report reached the Finance Member and all the other members of Government, rather too late. I am afraid that if the Retrenchment Committee's Report would have reached the Government earlier and if the Government would have taken steps to give effect to the Report of the Retrenchment Committee, serious injustice would have been done not only to the people of this province, not only to the special interests, but also to the public officers concerned. I am glad that these recommendations, I mean the principal recommendations, have not been accepted by the Government, and I hope that Government will not accept any of these recommendations unless the same has got the approval of this House. I am mindful of the resolution which was passed by this House, regarding the appointment of the Retrenchment Committee, but at the same time I must say that the Report of the Retrenchment Committee rather goes far beyond our expectations. The evidence has not been preserved: the evidence has not been published: it is the fiat of the members of the Retrenchment Committee. The public are not in a position to know on what evidence the findings of the Committee are based. The members of the Retrenchment Committee have accused the Munsifs and the Subordinate Judges of not being able to weigh evidence properly. My answer to this is that the Retrenchment Committee is guilty of the same thing. Where is the evidence? How have they weighed the evidence? Have they come to their findings on real facts? Have they come to their findings on actual experience, or have they decided the case on probabilities on which the Munsifs and Subordinate Judges are found guilty? To my mind it seems that the whole report is rather based on theories and probabilities and not on the actual evidence as the Retrenchment Committee themselves say. Look at some of the most important recommendations, and what do we find? In the first place we find that they try to do away with all the recommendations of most important Commissions appointed by the Government. Look at the recommendations regarding the civil administration

of justice. Some remarks have been passed upon Munsifs and Subordinate Judges which are altogether uncalled for. It would also appear that the Public Services Commission distinctly recommended that these hard-worked officers, the gallant band of judicial officers who have maintained the prestige of the British administration of justice, have been placed in a much more disadvantageous position than what the Public Services Commission placed them. The Public Services Commission distinctly recognized their services and came to the finding that they were underpaid and that justice should be done to that important body of officials who were concerned with the administration of justice but the Retrenchment Committee have come to their finding—I do not know whether in consultation with the Judges of the High Court or with any evidence coming from the High Court. The most important body who can say anything regarding these important officials is the High Court. It is said that these people are guilty of dilatoriness, spending too much time in chambers and insufficiency of work done by them. My own experience of the civil courts is this that such remark is altogether unjustified and such remark should not have been made.

Coming to the question of Muhammadan education, I find this: that the Retrenchment Committee recommend that there should not be any special facilities given to a particular sect. Here the Retrenchment Committee are trying to do something which would have a very far-reaching effect on the educational policy of Government. Here is a question of policy involved. I find from the Report of the Functions Committee that they distinctly recommended that in order to provide for the protection of special interests in educational matters clauses should also be included in the Governor's instructions to secure that any existing educational facilities specially provided by the provincial Government for the benefit of Muhammadans shall not in the aggregate be diminished. I further find in the instructions to the Governor the following passage :—

> But in addition to the general responsibilities with which you are, whether by Statute or under this instrument, charged. We do further hereby specially require and charge you to take care that due provision shall be made for the advancement and social welfare of those classes amongst the people committed to your charge who whether on account of the smallness of their number, or their lack of educational or material advantages, or from any other cause, specially rely upon Our protection and cannot as yet fully rely for their welfare upon joint political action and that such classes shall not suffer or have cause to fear neglect or oppression and to see that no order of your Government and no act of your Legislative Council shall be so framed that any of the diverse interests of, or arising from, race, religion, education, social condition, wealth or any other circumstances may receive unfair advantage or may unfairly be deprived of privilages or advantages which they have heretofore enjoyed, etc.

I strongly protest against such a policy being accepted by the Government. The University Commission also distinctly recognized the policy which was accepted by the Government all along and which was acted upon. If this policy is given a go-by, the result would be that the

Muhammadans would be placed in a more disadvantageous position and the result of that would be that really they cannot have what is called Swarajya in the near future. It would be impossible if you keep one community altogether backward. You must give special facilities for education before you can demand Swarajya both for Muhammadans and Hindus alike. Then, Sir, with regard to the Budget of the current year regarding Muhammadan education, I am sorry to find that no provision has been made for the Arts College for Muhammadans. In fact, nothing has been done to give Muhammadans any special educational facilities, though the Reforms had worked for nearly three years. I am fully aware of the fact that there are financial difficulties but at the same time this is a fact and this is a matter which cannot be delayed any longer. The more you delay, the more you put off the Reforms. The more you delay the cause of Muhammadan education, the more you delay the Reforms for this particular land. Therefore, it is essentially necessary that earnest efforts should be made to give effect to the recommendations of the University Commission and to afford facilities for Muhammadan education.

Then, Sir, as regards the recommendations of the Retrenchment Committee regarding the Reserved and Transferred Subjects, I have not been able to find out what is exactly their policy. When one has got to scrutinize the Budget especially of a dual Government, one has got to scrutinize how much money has been allotted to the Reserved side and how much to the Transferred side. The Council has got its representatives in the Cabinet, I mean the Hon'ble the Ministers, and, therefore, naturally the tendency of the Council would be to ask the Ministers to press for as much money as possible for the Transferred Subjects. That would be the natural tendency of the Council and of the representatives of the people, but I do not know on what principle the apportionment has been made between the Reserved side and the Transferred side. My idea, so far as retrenchment of the Transferred side is concerned is this: We must effect retrenchment least in the most important departments. If we have got to effect retrenchment, we will have to do it, but we must effect least retrenchment in the most important departments. Look at the Transferred subjects. What do we find? We find that the Transferred subjects first deal with the training of the people, political training of the people aiming at self-government; they look to the health of the people and the education of the people; also to the moral training and also to the poverty of the people. Government certainly is not in a position to provide sufficient funds for free and compulsory primary education all through the province. It is impossible for the Government to conceive that they should be able to provide in the near future sufficient funds for free and compulsory education to all the people of Bengal.

As regards sanitation also, it would be impossible for the Government, in view of the present financial circumstances, to do sufficient work for

removing malaria and for removing other causes of disease. To a certain extent we have got to rely on the people also and if we have got to rely upon the people, we must improve their material condition. Now, what is the particular department which really deals with the poverty of the people? To my mind it seems that it is the agriculture, it is the industries and it is the co-operative movement. There are two classes of people in Bengal who are in the most wretched condition; the middle class or *bhadralogs*, I mean the unemployed youths of Bengal as well as the cultivators. Certainly, no amount of work done in any other department can meet these two demands. It is agriculture and it is industry which can really deal and cope with the unemployment question. I am glad to find that the Hon'ble the Minister in charge of Agriculture and Industries has given special attention to this aspect of the question. His whole idea is that we must have the Industries Department conducted in such a way as to give a certain number of people industrial education, so that they may be employed there and that may solve the question of unemployment. At the same time his policy is that the fruits of the research made by industrial experts should be made known to the people by experiment and by demonstration. It is in this way that the benefits of the Reforms would reach the middle class as well as the cultivators. Look to the Agricultural Department also, you will find the same thing. There is the educational aspect and there is another aspect which tries to give some sort of employment to the unemployed.

[Here the member reached his time-limit but was allowed to speak for a few minutes more.]

If you look to the agricultural policy, you will find that the whole object of the Minister is to find out suitable means for the unemployed youths of Bengal to improve their own lands and thereby get some sort of employment. As regards the actual cultivators, the whole idea is that the results of the research must be carried home to the cultivators by means of demonstration, experiment, and propaganda. This is the policy which is being pursued and my idea on this particular question is this that if we have got any power of making the Reforms a success, the first and the most essential thing is to remove the poverty of the people and we must effect the least retrenchment in that department which seriously aims at doing away with the poverty of the middle class as well as the cultivators. When I say this, I don't say that primary education is unnecessary. I do not say for a moment that sanitation is unnecessary. All that I mean to say is this: that Government is not in a position to afford sufficient financial help for doing away with malaria, for removing the illiteracy of the people or for doing some such things. If that is not possible for Government to do, let the Government devote its energy to the improvement of the financial condition of the people themselves, so that the people to a certain extent can help themselves. Let them stand on

their own legs and that is the whole policy which the Government ought to adopt at the present moment.

Then as regards the moral training of the people, excise is a transferred subject and to me it seems that the object of making excise a transferred subject was to leave the moral training of the people in the hands of the representatives of the people. I am glad that the Hon'ble the Minister in charge of Excise has taken a very bold step to minimize the consumption, but it has not resulted in a decrease in the revenue of the country. That goes to show that the evil has got to be eradicated. Moreover, the Hon'ble the Minister has got special regard for the temperance movement and is in close touch with the Temperance Association and other associations, the object of which is to advance the cause of temperance in this particular province. The Hon'ble the Minister has taken a very bold step, viz., that he has tried to reduce the consumption of excisable articles, but it has not resulted as I said before in a decrease in the revenue, so that it is really a moral training of the people, and it is essentially necessary also for the upbuilding of nations. My final words are these: we must effect the least retrenchment in the nation-building departments and we must, even among the nation-building departments, cause least retrenchment in that department which is really benefiting the unemployed and illiterate and the cultivators as well.

Babu BHISHMADEV DAS: The Budget presented is no less disappointing than its predecessor, though I must thank the Hon'ble the Finance Member for the retrenchment he has already effected, and hope that further retrenchment will be possible at the time of voting grants. The framers of the taxation bills could not foresee their effects, though it was pointed out by many members at the time. The suggestion to embody some safeguards to check undervaluation was not given effect to. On the other hand court-fee duty was doubled in some cases.

I am sorry to say that in the last two years education of the backward classes has not progressed to the extent possible, and for this I must accuse the Education Minister for not taking bold steps to remove illiteracy. The methods pursued hitherto have failed to benefit those classes who, for generations, are paying all sorts of taxes without any adequate return. Special inspecting staff, special scholarships, and special grants for schools managed mainly by the backward classes should be provided at all events. It is really astounding to find the members of the Retrenchment Committee repudiate the liability of the State in the matter of education. If this Council accept the proposal, it will have erected an everlasting monument of the progress of the country under the first three years of the Reformed constitution. It is nothing short of political jugglery to shift the burden from the Government to the local bodies at the present moment. The local bodies as at present constituted, cannot take impartial view of all matters, and they are conspicuous for

their anxiety to improve education and sanitation of enlightened quarters and the neglected quarters will remain in darkness for ages. In the last July session this Council granted a sum of Rs. 30,000 only for the improvement of education of the backward classes including Santhals. Government have thought fit to reduce the grant to Rs. 20,000, but I am not sure whether this paltry sum is going to be spent during the financial year. I have heard that a similar amount has been provided for the next year, though it is not clear from the Budget. I want to impress upon Government that such a sum is quite insufficient. My friend, Babu Nirode Behary Mullick, has proposed a grant of a sum of Rs. 5 lakhs annually which I do not think is unreasonable or excessive. It seems I am crying in the wilderness for two years over the question of establishing civil courts in Gopalganj subdivision and removing the grievances of the agriculturists of the bil area affected by the Madaripur Bil route canal. The people do not want extravagant projects. They will be satisfied with a thatched court-house as at Goalundo and some outlet for the water of the bil. The local people submitted petitions to Government and the Faridpur district board submitted a scheme to Government for excavating Tetulia Sripur khal. The scheme has been examined by the Irrigation Department. I am thankful to Government for holding out hope for undertaking inquiry in next April. I hope the work will be taken up in right earnest and as soon as possible.

There is a lump provision for tar macadamising a maidan road. Under the present financial conditions this should be postponed.

The Retrenchment Committee in their report at page 6 state "we have been informed that the separate post of Director of Surveys will be abolished from March next and maximum economy of staff will be effected and the department placed under the control of the Director of Land Records. In these circumstances we have no recommendation to make." But in the Budget the pay of the Director of Surveys appears and the expenditure has increased under that head. I cannot understand on what sort of information the report has been based.

Under the head Irrigation the Committee recommend that the tolls and fees should be increased. But I understand the tolls on the Madaripur Bil route canal is already high and should not be increased. The embankment on the bank of that canal has, I think, failed to achieve the purpose for which it was constructed and maintained at a huge cost and I think it should not be maintained. It has seriously affected drainage.

I cannot agree with the Retrenchment Committee when it recommends the total abolition of Sub-Inspectors of Schools and retention of Subdivision and District Inspectors. I strongly protest against the attack of the Committee upon the native judiciary. As a practising pleader myself I can say that no class of officers in this country command so much

genuine respect as the judiciary for their honesty, efficiency, and keen sense of duty. Every one ought to sympathize with them for the long hours of desk work which they have to perform, and it is really not worth credence that any representative public man complained against them of insufficiency of work. I am wholly opposed to the idea of creating Honorary Munsifs and Sub-Munsifs, as I think that these steps will deteriorate the purity and efficiency of the civil administration. Nor do I find any justification for the Committee's recommending creation of a special grade of Assistant Sessions Judges on a pay of Rs. 900 to Rs. 1,250. The work is now being done by Sub-Judges getting a pay of Rs. 750 or Rs. 800 a month. The reduction of the pay of Sub-Judges, the creation of these new highly paid posts, the preference shown to the Deputy Magistrates because they convict men more on probabilities than on evidence, and the unwarrantable remarks against the civil judiciary clearly evince on the part of the Committee a strong desire to improve the prospects of the Deputy Magistrates at the cost of the Sub-Judges and Munsifs. The Retrenchment Committee ought to have held the balance evenly amongst all classes. I see no justification for accepting the recommendation of the Committee to reduce the pay of the Munsifs and Excise Inspectors specially. There should be an all-round reduction of the pay of all the services.

Maulvi RAFI UDDIN AHMED: I cannot but congratulate the Hon'ble the Member in charge of this Budget, as I know he could not have done better, considering the present financial position of the Government. I am, however, constrained to think that it is disappointing in some respects. Some cut has no doubt been made in all departments, but the greatest cut is in the transferred subjects. This to me as an Indian is most distressing. People of Nadia and Jessore are long expecting to be relieved of malaria by the excavation of the river Bhairab. The scheme is long before the Government. Successive Governments have promised to the people to save them from malaria but in vain. Recently, when Sir Surendra Nath, our national leader, took charge of the portfolio of sanitation people naturally expected that a Bhagirath has come amongst them to save them from untimely death from malaria by supplying pure drinking water. But to their surprise, no money has as yet been placed on this head, though the régime of the Minister is going to be over this year. The Minister himself promised to put some money under this head, but his promise remains unfulfilled, as many other promises of great men. May I naturally expect that some provision be made under this head in the revised budget to secure the confidence of the people that it is not a sham promise to them.

In the Police Department I find some more money has been allotted for the Criminal Investigation Department. No doubt an explanation has been given, but it is no time for explanation. It is high time to cut one's coat according to one's cloth. By the centralization of too many

officers of this department at Calcutta house allowances, travelling allowances and halting charges are increased, but if these officers are deputed to their respective districts or divisions, costs under these heads might be much diminished.

Again, we find European inspectors who are unable to hold charge of investigations are placed in charge of platform, military and armed duties. And yet these men are given house and duty allowances, though no such thing is given to Indian officers. This has caused great heartburning in the department. Such inspectors posted at Calcutta should be attached to the Calcutta Police so as to avoid these allowances. The recommendations of the Retrenchment Committee should be followed in this matter at once.

I generally approve of the recommendations of the Retrenchment Committee subject to the following observations:—

Land Records.—The Committee recommends that 5 per cent. rather than 25 per cent. of the costs should be borne by Government. I agree in this, but I only beg to point out that the whole burden ultimately falls on the tenants as they are forced to pay the costs of the zamindars as well. So Government ought to take the greatest care against the extravagance of this department. It is known to all that Government has realized more than the actual expenditure in some districts.

Excise and Salt.—It would have been better if the amalgamation of this department with that of police was recommended by the Committee, because in my opinion the police has better chances of information and of detection than this department. The powers of Superintendents of Excise should have been vested in Subdivisional Officers, as the latter are going to be relieved of their judicial work. I, however, hold that special officers should be retained in Calcutta, Chittagong, and Nowgong, and other important places.

Registration.—I do not approve that registration fees, etc., should be doubled, but I think these can be increased by half.

Administration of Justice.—(*a*) Munsifs should on no account be lower than the Deputy Magistrates.

(*b*) Larger number of Sub-Judges and Munsifs eligible for Sub-Judgeship should be given the chance of trying criminal cases.

(*c*) Pay of District Judges should be from Rs. 1,250 to Rs. 1,500, and not from Rs. 1,000 to Rs. 1,500, as recommended by the Committee.

(*d*) Deputy Magistrates promoted to the rank of Assistant Sessions Judges should be empowered only to hear criminal cases.

(*e*) Much of the valuable time of the District Judge is spent in administrative work. These duties may be delegated to a Munsif to save the time of the Judge, and give the Munsif a chance of administrative training at a lesser cost.

Police.—(*a*) District Magistrates are now relieved of the duties of the district board, municipality, administrative headship of the Judicial Department of the Executive Service and of hearing criminal appeals. So they will have enough time to hold charge of the Police Department aided by Assistant Superintendents and Deputy Superintendents of Police. I think the recommendation should have been in this line.

(*b*) Assistant Superintendents of Police may be taken to be District Magistrates on probation.

(*c*) Sub-Inspectors and Assistant Sub-Inspectors on probation may be appointed at Rs. 50 and Rs. 30, respectively. They may be given Rs. 75 and Rs. 40 on confirmation. I think Government will get the right type of men as at present and yet at a lesser cost.

Education.—(*a*) I am sorry I am quite unable to agree with the report. Education and Sanitation have been recommended to be placed under local bodies. The idea is absurd. Local bodies cannot transact their own business for want of funds. It is impossible to conceive that they should attend to more expensive works. I am sure they cannot impose any taxation on the people. Settlement costs have been most ruthlessly realized for the people. Union board taxation has been forced upon the people. Chaukidari taxes have been increased. Court-fees and Stamps have also been increased, costs of living have considerably increased. In my humble opinion the utmost limit of taxation has been reached. People are unable to bear any further taxation. It will simply lead to discontent and distrust of the British rule if any further attempt is made for taxation. Such a course is most unwise. Government by refusing or neglecting to educate the people and to give them medical relief will style themselves as barbarous in the estimation of the people. So Government ought to retain the education and sanitation of the people in their own hands.

(*b*) I am constrained to say, Sir, that the absence of any true Hindu or Mussalman from the Committee has been very keenly felt by the remarks that the special benefits of the Sanskrit College and Calcutta Madrassah can be arranged for at other colleges. The idea is simply absurd and speaks for the utter inexperience of the Committee as to religious susceptibilities of the people. Volumes of public opinion cannot be ignored in this respect. The meek and dumb officers of the Education Department have been asked to be driven away from service. I do not know if a more mischievous plan could have been contemplated.

The Mussalmans are in urgent need of their special officers for Urdu education.

School Sub-Inspectors might be asked to do the work of Co-operative Sub-Inspectors in addition to their own duties.

I simply beg to point out to the Government that if it removes its officers without any fault of theirs, the position of Government would

be much lowered in the estimation, and I daresay a band of non-co-operators, extremists, and anarchists are surely to grow up to wreck the many good measures of Government, nay, the Government itself. It will add another impetus to the political agitation in the country. I know Government has ample powers under the constitution, whether existing or to be created hereafter, to remove its officers at any time it pleases. But the Government is no longer a nation of shopkeepers. It has the sanctity of the king at its head. It is a great name. It has a moral and parental responsibility as well. Let not the responsibility be shirked in the name of economy. Economy there must be, but it must be done wisely. So I would humbly advise the Government to consider the following:—

(*a*) Government should pension off all officers above 25 years of service.

(*b*) Recruitment and promotion should be stopped for the present till the normal condition is reached.

(*c*) If some department is abolished its men must be provided for elsewhere under the Government.

(*d*) If Government is still in need of removing its officers, Government may do so gradually and promise must be made to the men removed that so long a single man is left out no outsider should be appointed in any service under the Government.

(*e*) In doing this Government will absolve itself of the moral responsibility that is attached to a good, sympathetic and civilized Government. This Government will be in a position to allay the discontent amongst its subjects.

In conclusion I beg to say that the absence of a single Muhammadan from the Committee has led to the total overthrow of the Mussalmans from the Government service. Mussalmans have just begun to be educated and to enter the Government service and they are mostly juniors. If the junior men are indiscriminately removed the ban will fall upon them the most. The few important posts held by the Mussalmans are going to be abolished, e.g., Inspector-General of Registration, Assistant Secretaries in the Secretariat, Additional and Special Muhammadan Inspectors, etc. If the Government intend to remove its officers care must be taken to secure one-third portion of the Mussalmans in all branches of Government service. They should also be compensated for the important posts they are going to lose.

[At this stage the Hon'ble the President left the Chamber and Mr. Deputy-President took the Chair.]

Babu DEBI PROSAD KHAITAN: The previous speakers on this discussion have either congratulated or censured the Finance Member on the present Budget. But I can neither congratulate nor censure him

on the Budget that is now under discussion. Under the present system before receipt of the Report of Retrenchment Committee and before the Government has had time to consider its recommendations I do not see what other budget could be produced. It is a matter of some relief no doubt, that no fresh taxation, has been proposed. These are days in which everybody expects, or I may say, fears that some fresh taxation will always be proposed, whether it be the occasion for the introduction of the provincial budget or the occasion for the introduction of the imperial budget. Sir, to that extent I feel grateful to the Finance Member for having so arranged his Budget proposals that they do not involve any fresh taxation.

While on the question of fresh taxation, I cannot refrain from saying that we built high hopes, or rather were led to build high hopes when the three taxation Bills were passed last year; and we are gravely disappointed to find that so far as the nation-building departments are concerned, we are certainly not better off, and, perhaps, we are worse off, than what we were two or three years ago. The Finance Member in introducing the Budget said that the Government was consulting the heads of departments in regard to the Report of the Retrenchment Committee. Sir, retrenchment is certainly necessary to be carried out in this province, for otherwise it is difficult to balance revenue and expenditure; but at the same time Government must be careful to see that the retrenchment that may be effected may not bring discontent. It must be very cautious, and in doing so, I would suggest that the Government should take this House into their confidence; and as they are consulting the heads of departments they should also ascertain the wishes of the people by either consulting two or three selected members of this House by nominating them or by allowing the House to elect them. It is only by this means that Government can know fully well the wishes of the people, high hopes were built up by us when the Report of the Retrenchment Committee was announced with the declaration that it had recommended retrenchments to the total extent of Rs. 1,90,00,000. But many of our hopes were rather sources of despair when we looked carefully into the report, for a great portion of this sum is made up of additional revenues expected to be derived not, perhaps, by taxation passed by this Council but by increasing registration fees or by increasing rates and taxes in order to run the concerns that are at present being managed by grants from the provincial Government.

It is well known that district boards, local boards and municipalities will not be able to manage by means of additional rates and taxes many of the useful institutions that are now supported by grants from the provincial revenues; and to say that their expenditure should be cut down from the provincial budget and thrown upon the shoulders of the municipalities, district boards, and local boards, would, in one sense be to raise additional taxation, and in another sense would simply be to kill them because the local bodies would not be able to manage them.

In this matter the Government will have to be careful to see that educational, agricultural, industrial, co-operative, and medical institutions are not allowed to die, for it is on these that the progress and the prosperity of the people depend.

Coming particularly to the Industries Department, I find that the Retrenchment Committee have rather betrayed an ignorance of the exact requirements of the people. As my friend, Mr. Nasim Ali, has already pointed out, agriculture and industries form the chief supports of the people of Bengal, not only the poor people but also the middle classes. This House, some months ago, passed a resolution whereby a committee was appointed to deal with the question of unemployment prevailing among the middle classes. It is only through the development of industries that the question of unemployment can be solved. Therefore, in these circumstances, the Government have got to consider by what means the development of industries in this province can be carried out, and also that in carrying out retrenchments the miseries of unemployment are not increased in any way; by the latter I simply mean that retrenchments should not be carried out by the instant dismissal of Government servants who have come under the axe of the Committee, but that it should be gradually and slowly carried out so that it may not involve hundreds and thousands of families in Bengal in misery.

Coming again to the Industries Department itself, I do not want to deal with matters in detail, but while so much blame is attached to this department, we cannot afford to forget that industries have really been starved. I have heard from the Director of Industries that about two years ago a Bill for the grant of State aid to industries was drawn up, and in answer to two of my questions in this House I was promised that the Bill was under the consideration of Government and would be introduced without much delay. Sir, the present Council is almost going to die and still that Bill has not yet seen the light of day. In saying this I have no mind to criticize the action of the Hon'ble the Minister in charge of Department of Industries. It is quite possible that the Bill has not been introduced because he knew that funds were not available. It is possible that the Bill is being considered by still greater experts than the Director of Industries advised by his board. Sir, I am not in the secrets of the Hon'ble the Minister, but what the public or the people of Bengal find is that although the industries stand so much in need of development, although the industries stand so much in need of State aid, in spite of the repeated promises of Government this important Bill which has already been passed by the Madras Legislative Council, has not even been introduced in the Bengal Legislative Council. Funds may not be available, but if spade work is done and if the preliminaries are completed, when funds become available it is easier and more expeditious to get funds after the Bill is kept ready and passed into law rather than when funds become available the Bill should be intorduced and another two years should be spent before the Bill is placed on the Statute Book.

There are some other ways in which Government should see that retrenchment is introduced. There is a very strong feeling in the country that the services in this country are sharply divided into two portions, and it is feared that retrenchment will be effected by retrenching only subordinate services. I do not forget in this connetcion that the Secretary of State's control, the Devolution Rules and many other Acts and Statutes, Rules, By-laws and Orders emanating from the Secretary of State and the Government of India stand in the way of the local Government doing the needful in the matter of curtailing expenditure both in the Imperial and in the Provincial and Subordinate Services at the same time. But if retrenchment is to be effected, merely at the expense of Indians, merely at the expense of the Provincial and Subordinate Services without touching the Imperial Services in any way, Government ought to remember that there will be much discontentment, that the people will feel that for the Imperial Services their own country is simply being ruined. In this matter the Government will have to be very careful and schemes ought to be framed and the sanction of the Secretary of State and the Government of India ought to be obtained in order that retrenchments may be equitably distributed. The Secretary of State, in his Despatch on the Meston award, said that the provinces must take the responsibility of retrenching their expenditure. But, Sir, how is the expenditure to be satisfactorily retrenched if one portion of the expenditure is simply kept behind from the operations of the retrenchment axe? The Secretary of State cannot continue any longer with any sense of justice to say that so many officers must be borne by the provinces at such and such salaries. It should be left to the provinces to determine how many officers in the higher services they can afford to maintain, and it is only by that means that justly, fairly, and equitably retrenchment could be effected, and the overhauling of the administration could be done in a manner that is desirable and which would be for the good of the province as a whole.

There is another very knotty problem, namely, the abolition of the posts of Divisional Commissioners, and I do not find any step being taken even in this Budget, although a resolution to that effect was passed by this Council sometime ago, and although the Retrenchment Committee has also reported that there is no further necessity, after the introduction of the Reforms, for the continuance of the Divisional Commissionerships. In this connection, I am not forgetting that if the Divisional Commissionerships are to be totally abolished, many changes in the law will become necessary, but the reply to that is that the Government knew fully well for sometime back that it was the unanimous feeling of this Council that the posts of the Divisional Commissioners were no longer required and the time that has already gone by should have been taken advantage of to introduce the necessary changes in the law. But, Sir, without much change in the law it is possible that out of five Divisional Commissioners at least three could be abolished by means of a short

amending Act. If that is done in the course of this year the *bona fides* of the Government to carry out the intentions of this House, to carry out the much-desired change in the services under the Government would be assured, and I hope the Government will lose no time in accepting this unanimous demand of the House.

There is another point that has been touched upon in the report and that is a very important matter, namely, the Council of the Government and the Ministers. The Retrenchment Committee recommends that there shall be two Members and two Ministers. Sir, so far as the number of the Ministers is concerned, I do not propose to say anything at present, but if there be two Members, one of them should be a European and one should be an Indian, in order that the feelings of the Indian people may be properly conveyed in the Government; but if only two European Members are to be appointed, I have no hesitation in saying that it would be desirable from the point of view of progress of the country the present arrangement ought to be continued, namely, two European Members and two Indian Members, besides the three Ministers. For the good of the Indian people, in order that steps may be taken for the taking of such measures as would lead to their good and progress, it is necessary that their feelings should be voiced by their own countrymen: by saying this I do not, however, impute any dishonesty or any other bad intention on the part of the European Members of the Council, but the fact remains that European Members are not in a position to properly study the needs and the wishes of the people and that can only be done by Indian Members, and in coming to a conclusion on this very important matter I hope that the Government will be very careful to see that no retrograde step is taken.

As regards the Secretariat, it has been recommended by the Retrenchment Committee that in many cases the heads of departments should act as Secretaries to the Government. There is so much to be said for and against this proposal that——

[At this stage the member reached the time-limit.]

Mr. DEPUTY-PRESIDENT (Babu Surendra Nath Ray): I can give you two minutes more to conclude your speech.

Babu DEBI PROSAD KHAITAN: There are certain departments in which perhaps it will be dangerous to allow the heads of departments to act as Secretaries, and specially, Sir, I am thinking of the Medical Department. It is true that the Surgeon-General is a very competent man and he is quite capable to advise the Minister in matters relating to the Medical Department. But, Sir, the Secretary's function is rather different from the function of the head of the Medical Department, and I do not think that it is possible for the Surgeon-General, who is in charge of the details of management, to be able to advise the Minister who is also in charge of Local Self-Government, and is busy with so

many things. The Minister will not, I submit, be able to dictate the policy of the department without the help of the Secretary as well as he can now.

Then, Sir, as regards the question of the Department of Industries and Agriculture, there are three separate departments, namely agriculture, co-operation and industries, each one of them is very necessary for the prosperity of the people. It is recommended that a Development Officer should be appointed to co-ordinate all these three departments. The Minister is, I believe, himself the Development Officer, so far as these departments are concerned, and I cannot understand why there should be another Development Officer. The Minister should, with the advice of the several heads of departments, and, if necessary, he could have a Secretary or Under-Secretary (or a Council Secretary would perhaps be better), be able to carry on the work and to bring in co-ordination between the three departments much better than a Development Officer would be able to do.

There is very little more for me to say at this stage. The occasion for further discussion will arise when demands are made for grants. But as regards Munsifs and Sub-Judges it has been recommended by the Retrenchment Committee that their salaries should be reduced; and on this point again I regret that I cannot see eye to eye with the Committee. They have got to perform very responsible functions, and if their pay is to be reduced, it might mean some disadvantage in some other way which it is not necessary to disclose. The point has already been touched upon by my friend Mr. Nasim Ali, and I do not desire to say anything further on it.

Mr. M. AHMED: I congratulate the Finance Member for the Financial Statement which he has presented to this House. It would appear from the preamble of the Financial Statement that the recommendations of the Retrenchment Committee have not been considered in the framing of the Budget as the report was received late. The Hon'ble the Finance Member has, however, stated that curtailment of expenditure on the lines recommended by the Retrenchment Committee is receiving the careful and urgent consideration of the Government. It is obvious, therefore that there will be some cuts in some of the departments, and the whole country is awaiting the decision of Government in this respect. It is only once in a year that members of this House get a chance of speaking out their minds on different topics during the Budget debate, and I propose, Sir, to offer a few comments on some of the heads of the Budget as presented, and also a few observations on the Retrenchment Committee's Report.

In the first place, if we take the Hon'ble the Finance Member at his word, the recommendations of the Retrenchment Committee need hardly be given any effect, for the deficit is only of about 11 lakhs, and this can

surely be met very easily by reduction of ordinary expenditure from only a few departments of this Government. It is being seriously talked of in some circles as to why the Government in a position like this at all think of retrenching its expenditure and, perhaps throw a large number of its employees off their employment, with consequences which are not likely to be conducive to the peace of the country. The usual Government reply will, perhaps, be that the administration does not exist simply for carrying on the routine work, but must look for the extension of the country's industries and similar other objects. I do not think it would be exaggerating a situtaion already grave, if I were to state, that in our present financial position we had better look backward rather than forward and take a stock of our achievements in the past. Is there any one in this House who can conscientiously say that any development that he may think of in the lines indicated above, is likely to better the position of the masses in this country? I am afraid the answer would be an emphatic no, for developments in such directions in a top-heavy form of Government can only mean the creation of a few fat berths and all that it means. Any development, therefore, which does not directly concern the uplifting of the masses should be deprecated most strongly at the present financial juncture, and we would be well advised not to take any step forward, before we have fully felt our ground. If, Sir, Government is really anxious to give some sort of effect to some of the recommendations of the Retrenchment Committee, the financial position will certainly be better and we need not be very anxious for either raising a loan or imposing fresh taxes. Any attempt at getting more money by wholesale retrenchment on the lines indicated in the Retrenchment Committee's Report should be subversive of the present peaceful order of things and I consider it desirable, therefore, to voice the warning that any action by Government that may lead ultimately to the unemployment of the educated middle classes would be disastrous to the political progress of the country. It has been rightly suggested in some quarters that those who may be discharged from service will go over to the non-co-operation camp and create unforeseen political unrest in the country. Sir, I am not one of those who would try to frighten the Government by such a panic, but it must be at the same time freely admitted that it is not an impossible situation and the less the Government act in that line the better for themselves and the country. The interpretation of Article 436 of the Civil Service Regulations given by the Retrenchment Committee regarding the discharge or dismissal of their officers may be correct, but it was hardly up to them to make such a recommendation knowing as they did what it would really mean. Sir, I cannot conceive of a more unfortunate recommendation than this involving as it does a situation which is far-reaching in its effect than perhaps most of the members from their serene height could think of. Are we to understand that they were anxious to release large amounts of public

money for being utilized in development departments, although the suggestion might lead to desolation of numberless families in Bengal. If the main idea of the Reform Government is to create berths in large number for departmental heads out of the money saved by giving effect to the recommendations of the Retrenchment Committee, the masses would curse the Reforms and I might tell the House that it has already begun. The Minister in charge of Public Health Department has already shown the way. In hospitals and charitable dispensaries where people used to get their medicines free are now being regularly charged for each dose of medicine they get.

Coming on now to the recommendations of the Committee regarding education one feels inclined to seriously think that none of the members perhaps realized what their recommendations meant and it is no wonder that this is so, for none of them to the knowledge of the public have any idea of the educational system prevalent in this country and elsewhere. The recommendations are absolutely revolutionary in their character and have only to be repeated to be condemned by any right thinking man. At the present political juncture in this country when practically the whole of the Government educational system was falling into pieces due to the propaganda of the non-co-operationists, the recommendations of the Retrenchment Committee can only favour the attitude of the non-co-operators in these matters, and he must be the greatest enemy of his country, who would in any way lend a helping hand to the creation of such a position. If the recommendations of the committee are given effect to, it will strengthen beyond measure the hands of the non-co-operators in bringing about a chaos in the existing system of the education of the country. I consider it, therefore, advisable, Sir, that the recommendations of the Retrenchment Committee with regard to this matter, should, in the interest of the country and its peace, be absolutely ignored.

Coming on now a little further in this line one is struck at the suggestion of the Committee regarding the abolition of the post of the Assistant Inspectors for Muhammadan Education. They have not stopped here, but have gone a bit beyond this and suggested that the post of the Assistant Director of Public Instruction for Muhammadan Education should be abolished. I do not know if the members of the Committee cared to analyse the position as carefully as it deserved. If they had simply examined the statistics they would have found that since the appointment of special officers for Muhammadan Education, the spread of education among the Muhammadans have gone up by leaps and bounds. To suggest that the system which has worked so well should now be given up is to deny justice to a community whose educational backwardness has now almost passed into a by-word. Sir, I venture to submit that my Hindu and Christian friends will agree with me in thinking that an illiterate community is politically a danger to the country

and I have not the slightest doubt that the House will to a man, when the right time comes, support a machinery which is conducive to the welfare of the country as a whole.

One word more, Sir, and I have done. The report is entirely silent with regard to the fate of the Dacca, Hooghly, Chittagong, and Rajshahi Madrassahs, although the money spent on them has been shown on the statement as savings under "Education." The only solitary reference to such type of school is the Calcutta Madrassah. Most of the people who live in the interior and depend for their information on the columns of the daily papers do not yet know what the real recommendations of the Committee are with regard to the Madrassahs. Sir, I believe, I echo the sentiment of all the Muhammadans in the province when I say that if the recommendations of the Committee regarding the deprovincialization of the high schools and colleges are really applicable to the cases of the Madrassahs, the feelings of the Muhammadans throughout the whole of the province would be one of bitter resentment, and I would ask Government not to pay the slightest heed to the recommendations of the Committee in this regard.

The University of Dacca has come within the purview of the recommendations of the Retrenchment Committee and they have suggested here the cut of a lakh out of the five lakhs, the annual recurring grant hitherto sanctioned. It has been said that the University is being run on uneconomical lines and that the suggested grant of four lakhs ought to be sufficient to enable the University to carry on its activities on a businesslike way. It is difficult to say which to admire most, the advice of the Committee or the initial mistake of Government in appointing a committee for the selection of professors and lecturers. The position of the Dacca University is somewhat unique, for although we might talk of it as a private body, it is in reality a Government institution as practically all the appointments were made by Government in an indirect way, for the Selection Board alluded to was the creation of the Government of Bengal. It is right, therefore, that if it is held that the show would be kept going we must pay for it. That it would not matter much if the Dacca University did not exist at all is a truism, but having fathered it, it would perhaps be unseemly if Government fails to patronize it and allows it to collapse.

Mr. D. J. COHEN: I wish to make a few observations on the Report of the Retrenchment Committee. I feel that the thanks of this Council should be extended to them for the admirable report they have drawn up, although we may not agree with many of their suggestions. The members of that Committee appear to have been actuated principally in affecting retrenchments without due regard to efficiency. In many departments they have recommended reduction which would certainly give efficiency the go-by. I, first of all, wish to remark on the dual

principle of departmental and secretariat control. I entirely agree with Mr. Khaitan that so far as transferred departments are concerned, it would be a move in the wrong direction to do away with the Secretaries. They are absolutely essential.

Turning to the administration of justice, we find that they wish to give additional powers to the Munsifs——

[At this stage the Hon'ble the President entered the Chamber and took the Chair.]

At the same time they wish to appoint Honorary Munsifs, and what is more important, they wish to reduce the salaries of the paid Munsifs. I do not think we should give them additional resposibilities on the one hand and reduce their salaries on the other. As regards the Court of Small Causes, there again I cannot agree with them that the new trials or rehearing of suits should be restricted. As it is there is a great deal of discontent, because the Judge who tries the case sits along with the Chief Judge to decide whether a particular case should be sent up for re-trial or not.

I now turn to the Police department. What do we find here? They want to do away with several of the thanas so far as Calcutta is concerned. I quite agree with them that the outposts may be discontinued, but I think it would be very wrong to do away with the thanas. We find from the report that they want to have one thana for Taltola, Park Street, and Muchipara; that is to say, if a man wishes to report anything that has taken place at the other end of Muchipara, he has to go up to Taltola to report at the thana. This certainly is not right, especially when the Committee agree that one of the first duties of Government is to protect the public. Then, they want to reduce the number of patrol constables by making use of motor transport. I do not think that that would result in success at all.

The Committee suggest the reduction of the Hackney Carriage Department staff in order to enable it to pay its way. This is a department where we cannot be too careful; the Corporation have had the cotrol of the department for several years and from the experience which I have had there as a Municipal Commissioner, I think we ought to have sufficient supervision over the working of the staff of this particular department.

Turning now to the educational section of the report. The evident intention of the members of the Committee is to transfer responsibility to the local bodies. So far as possible, that ought to be done, but as far as primary education is concerned, the time has not yet come when we can do that with safety. Now is the time when we want to extend primary education to every part of the province, and if at the present moment we transfer this responsibility to the local bodies, the result will surely be that very little of the intention will be carried out; while the

members of the Committee have recommended the transfer of responsibility to local bodies, they evidently did not take into consideration, or they gave very little consideration, to the money that would be required. They suggested raising money by local taxation. I am afraid this is easier said than done, it will not be possible to do that to the extent that is required. I quite agree with the recommendations of the Committee that so far as secondary education is concerned, as far as possible the Government high schools for boys should be deprovincialized. There can be no loss in this respect, especially as the money saved can be diverted to the payment of grants to aided schools.

So far as the Department of Public Health is concerned, I cannot understand the recommendation of the Committee to do away with one of the posts of physician and of surgeon in the Medical College Hospital, and to replace these posts by honoray gentlemen. I am entirely in favour of appointing honorary gentlemen, but I think the work is so arduous that if you wish the work to be done as well as it ought, you ought to appoint, besides the two physicians and surgeons you have now, separate honorary gentlemen in order to help them to carry on the work successfully. So far as the Civil Veterinary Department is concerned, there again the recommendation is that the local authorities ought to pay for the staff. All this is very good no doubt, but where is the money to come from? I entirely agree with the remarks of Mr. Travers, Mr. Khaitan, and Mr. Syed Nasim Ali so far as the Department of Agriculture and Industries is concerned, because I feel that any large retrenchment in this department will result disastrously.

We can understand to what extent the Committee have gone in effecting retrenchments, that they have even recommended the reduction in the number of chaprasis; and so far as the maintenance of roads is concerned, except for certain trunk roads, these according to the Committee ought to be transferred to the local authorities to be maintained by them or not. That is the spirit in which they have dealt with this important subject.

A more important subject is stationery and printing, and I find on page 133 of the report, the detailed figures of the cost of paper supplied to the Press in 1918-19 and 1922-23, show in the latter year a large rise, and the increase is accounted for by the rise in price of stationery and paper in recent years. My own knowledge is that the price of paper has materially gone down in the year 1922-23. In the year 1918-19, the price was at its highest, and I cannot understand why here, instead of there being a decrease, there is an increase. I quite agree with the recommendation of the Committee that indenting for stationery through the Controller of the Stationery Department should be done away with. We do not need to pay this extra 5 per cent. and the recommendation that we ought to get paper direct is excellent.

Printing is a thing which requires very careful consideration. Some time back we got pamphlets from Messrs. Lal Chand & Sons and I do think

that the Committee have acted very wisely in recommending that an enquiry should be made in this direction to find out whether it would not to be better to get the work done outside as far as possible.

Turning to the Budget, I think there is very little to be said, except that unfortunately for want of money the transferred departments continue to be starved. I do not agree with the observations made by certain members yesterday about the result of the taxation. Nobody is in favour of taxation, it must be admitted that it has certainly achieved one object—it has not brought Government to a standstill. What would have been the result had there been no taxation? We have now got the Report of the Retrenchment Committee and I find there are numerous other things besides these mentioned by me which require careful consideration of Government, and I hope the remarks of the Finance Member that the recommendations are receiving careful and urgent consideration of Government, do not mean that they will not be placed before this Council for approval.

Many members attacked the Ministers yesterday. I quite agree with them that it is the primary business of each member to focus their attention, principally on the working of these transferred departments, but so long as we can give them no money, we cannot expect them to do anything much, and for these reasons I think we ought to reserve our criticisms till such time as we can place a little more money at their disposal to enable them to carry out the work in a way in which we would like them to.

Khan Bahadur Maulvi RAHMATJAN CHOUDHURY: I beg to say a few words regarding the Budget presented to the Council by the Hon'ble the Finance Member for 1923-24.

It is gratifying to note the Hon'ble the Member has been able to produce a better Budget in point of deficit than his able predecessor. It is for this reason probably so much interest is not being taken at the general discussion as used to be in previous years. To-day we are not faced with a huge deficit but we are confronted by another difficulty brought to, being by the members of the Retrenchment Committee of quite a different nature. We have been asked to discuss the Report of the Committee along with the Budget—two things not very similar. I have got little to say about the provisions made in the Budget for the different departments as there is nothing new and unexpected, as the present Budget it has followed the old track as closely as posible, and the general points of objection still remain the same. Practically no reduction in expenditure has been proposed in any of the heads except Civil Works, which alone accounts for over a crore of rupees. This reduction alone is reasonable for bringing down the deficit to nearly 16 lakhs of rupees.

Sir, I do not wish to touch all the heads of expenditure nor any of those in which reduction is possible, and ought to be made, but I shall

follow the other course and say where provision has been made, has been to my mind inadequate. While considering the inadequacy of the provisions made in the Budget for education, I cannot help saying a few words about the most drastic changes proposed by the Retrenchment Committee. Among other things the Committee has recommended a complete deprovincialization of educational institutions. An acceptance of this recommendation will inevitably result in a hopelessly chaotic condition. There will be lack of supervision and insufficient finance almost to starvation and it is no exaggeration to say, that before long we shall hear the death-knell of many of these institutions which have produced in this country as they do in all other countries, the eminent men of this age. It is a pity that the members of the Committee could not acquaint themselves with the affairs of the local bodies whom they have proposed to saddle with the additional burden of maintaining the public schools and colleges. I would think that Mr. Mallik saw the financial condition of mufassal municipalities and district boards through the perspective of his Calcutta Corporation. The claims on local funds are already so numerous that acts of great public utility are neglected. The supply of pure drinking water and proper drainage in mufassal villages has become insoluble questions and they are responsible for a large percentage of yearly heavy toil on human life in mufassal areas. It is nothing short of insanity to expect that the local bodies with such multifarious activities would efficiently manage the vast population of the education of a province.

Now, Sir, as regards the other departments where the Committee has yielded the axe as mercilessly as in education, I mean the Departments of Co-operative, Industries and Agriculture. It is known to all what immense good to the agriculturists is being done by the co-operative movement. The great problem of agricultural indebtedness is being successfully solved by the co-operative banks, while the movement has just been introduced and getting popular, Government control and interest has been suggested to be withdrawn. This has been the time to introduce more control by means of inspection and advice by the Government; any apathy shown towards the movement by the Government at this time will surely bring disaster and ruin to the movement itself. It has been said that the departments are top-heavy, and I agree they are more or less. But the suggestion of abolishing most of the demonstrators cannot be supported on any ground. They are the men on the spot who do the actual work of helping the cultivators, in the light of improved method of cultivation. There is one suggestion made by the Retrenchment Committee that has naturally created a feeling of alarm among the Muhammadan community—the suggestion of abolishing a certain number of posts in almost all departments of the Government. If it is proposed that the officers at the lower end should be dispensed with, the Muhammadans will undoubtedly have to suffer greatly. It is only a

few years back that the claims of the Muhammadans in public services were being given effect to. If the junior officers are to go, the greater portion of Mussalmans in service will have to go. This would be a dire calamity with which no community can put up. If any such suggestion of reduction is considered, the Muhammadans hope their position will be duly considered, and no step be taken that will so adversely affect the Muhammadan community.

Finally, permit me to say a few words about the readjustment of the cadres of Provincial and Subordinate Civil Services proposed by the Retrenchment Committee. The Committee proposes an enlargement of the cadre of the Subordinate Service and a corresponding reduction in the cadre of the Provincial Service; this shows that the Committee recognizes the fact that a Sub-Deputy Collector and a Deputy Collector are capable of doing the identical work. They are recruited from the same class of people with the same educational qualifications and they are required to do the same kind of work. After a due acknowledgment of all these facts the Committee curiously enough recommends the continuance of an artificial difference, which far from removing a long-standing heart-burning augments it to a great extent. The only argument put forward for a direct recruitment to the Provincial Service being the so-called attractiveness of the best men of the province to that service. A Sub-Deputy Collector, according to the opinion of the Committee, will begin his career on Rs. 200 as salary; this I would think is sufficiently attractive for the best youth of the country. By introducing a system which would do away with the direct recruitment to the Provincial Service, the prospects of the Subordinate Service will be greatly improved; these facts are quite patent to the members but to quote the immortal words of Burke: "Reason is exhausted, argument is fatigued, experience has given judgment, but obstinacy is not yet conquered."

Babu HEM CHANDRA BHATTACHARJI delivered his speech in Bengali, a translation of which is as follows:—

The Budget that has been presented to the Council is not a pleasant budget to us. It shows us clearly that the machinery of administration that has been imposed on us is too heavy for us to bear. The result is that our progress is retarded. In framing the machinery for administration, it appears to have been forgotten that we are a poor country. We, in this Council, are holding this discussion in a splendid hall seated on comfortable seats. We should not forget that that of the people who reside in this Province, 990 men out of a 1,000 live in thatched huts, and cannot afford anything better than rush-mats to rest on.

Mr. President, I appeal to the Government not to forget our poverty. It is easy to try to keep things going as they are. I claim that the truth should be faced, and a real endeavour should be made to adjust our administrative system according to our capabilities. Otherwise, the

impression is spread that there is an attempt to cripple the people. In the interests of the good name of the Government concrete action should be taken to dispel such suspicions.

Sir, we have highly paid Executive Councillors, Ministers, Secretaries, Commissioners and other officers. The Imperial services have been given handsome additions to their pay in various shapes. It is stated that they have suffered severely from the rise in prices and the increased cost of living.

It appears to have been forgotten that the broad base of the structure of administration rests on those who are in receipt of a remuneration between Rs. 10 to Rs. 200 per month. The bigger services first thought of the increment of their own remuneration. When pressed by public opinion, both outside and inside the Council, time was allowed to lapse in committees and inquiries, which in their own case were somehow unnecessary, and the resultant increment that came has been tardy and meagre. In many instances the financial stringency has been put forward as an excuse for withholding increments, as if financial stringency is an argument reserved only to meet poor men's claims, and is inapplicable to the claims of men in receipt of large salaries.

Sir, the poor employees have very little leave, furlough, and other allowances. They must cease to be human beings and convert themselves into machines without feelings and without a desire to enjoy the joys and comforts of existence.

I appeal to the Government and the highly paid and highly placed persons who regulate the policy of Government not to forget the large numbers of poorly paid employees, who, though numerous, have yet to organize themselves and be vocal. The immense disparity between their pay and conditions of service and those of highly placed officers creates a sense of grievance, the ultimate result of which is bound to be baneful. There is a Bengali saying that certain persons are bent upon pouring oil over oiled heads. Let not our Government belong to the category of such persons.

I desire to impress upon the Government with all the emphasis I can command, the claims of its subordinate and menial employees. The cost of living in this country is still high. Adequate increments should be given to make life bearable, and leave rules should be so framed as to permit ample opportunity for recuperation and comfort.

Complaints have been made against the Report of the Retrenchment Committee. The Committee have proposed a great many cuts in the provincial expenditure. The cuts have been characterized as too drastic. But the working classes think that it is possible to carry on the administration with more cuts—the salaries of highly paid officers should be reduced. No one has the right to be rich at the expense of the State.

The cost of the Police Department may be reduced by having local vigilance committees. A great many of his functions have been taken away from the District Magistrate and more will be taken away in the near future. He may be the inspecting officer for these committees. The District Superintendent and Assistant Superintendent of Police should go. Thier functions should be perfomed by the District Officer and the Subdivisional Officer.

Bengal is a producing country. It has also the capacity to absorb foreign manufactures to a large extent. The result of our labour and enterprise should not all go to the Government of India. It is just that a substantial part of the import and export duties levied in our ports should be given to us. The continued insistence on the part of the Secretary of State and the Government in keeping the present financial adjustment between the Central and Provincial Governments is having a bad effect on the masses. The Government of India should make a readjustment as soon as possible.

Khan Bahadur KHWAJA MOHAMMED AZAM: I am afraid, we cannot congratulate the Government on the Budget that is placed before the House. In spite of the taxes imposed on the people we have not been free from deficits and the transferred departments have not received the due share of revenue so as to carry on the useful works which are long overdue. Government should pay special attention to the transferred departments to enable them to do useful works.

I should thank the Hon'ble the Minister for Education for the help he has rendered to the Dacca University. Eastern Bengal has begun to reap immense benefit by the University and the Muhammadans in particular, who form the largest portion of the population who were very backward in English education, have rushed forward to take their full share of benefits placed within their reach. Any attempt to cut down expenses in this direction will tend to retard the Muhammadan education and should not be countenanced. I am sorry that some of the recommendations of the Retrenchment Committee particularly those with regard to the Muhammadan education, have produced a disquieting effect, and I hope it was never the intention of the Government nor will it ever be to change the policy it has so long pursued, to help Muhammadans in their endeavours to take their proper share in the administration of the province.

The Co-operative Department is a useful institution for the cultivators. The Retrenchment Committee has proposed cuts in this department. They have undervalued the importance of the institution. Cut down all the unnecessary expenditures, unnecessary allowances, and unnecessarily expensive tours, but expand this department more and more. I must confess, Sir, that I was very much pained to read a publication with the heading "A manifesto to all co-operative institutions and

co-operators of the province." I agree with other things said but when it says: "The tendency of the latter (meaning the Development Commissioner) will be to get experimental societies, financial by the central banks, and force their hands in the matter." I differ from it. If that be the view of co-operators and co-operative societies and of the Government, I condemn it with all the emphasis I can command and characterize the doctrine as mischievous. The Hon'ble the Minister should kindly see to it that more and more co-operative societies are started and central banks are forced to finance them, the central banks are showing signs that they are alive with Shylock instinct, and it is not the co-operative principles and the mission to take the cultivators out of the clutches of money-lenders and paddy-lenders that guide them, but the desire to distribute large interests among shareholders, to my mind the Hon'ble the Minister will order immediate appointments of honorary organisers for districts, and these organisers should be really influential persons and not the friends and relations of people running co-operative societies and central banks, and they should be charged to organize more and more societies immediately so as to enable Government to drive away Shylock's stalking in the land.

Mr. J. A. DeLISLE: There are three subjects in connection with the Retrenchment Committee's report on which I wish to make a few remarks. The first is in regard to the river Police in Eastern Bengal. As to this service the Committee have made three separate recommendations.

The first is to close down the Goalundo and Lohaganj division; the second is to reduce by one-third the Megna and Barisal division; and the third is to sell any craft which would be found surplus as a result of these reductions.

As regards the first recommendation, it seems to me to be rather unnecessary, because Lohaganj-Goalundo, the old Ganges division, was closed down in October, 1921, and was by order abolished in November, 1922, before the Retrenchment Committee's Report was completed. But, Sir, that division of the service was abolished not because it was felt to be unnecessary—its urgent necessity is fully recognized by those who know the district—but because Government had not the funds to supply either fast launches, without which navigation in a fast running river like the Pudma is very much handicapped, or search-lights without which navigation at night is mostly impossible. Under these circumstances the abolition of this district was necessary, but none the less regrettable in the public interest.

As regards the second recommendation, the opinion of those living in the districts is that the service is too small even as it exists now. The Megna service, which is rather smaller than the Barisal service, is in the Dacca-Narayanganj and Mymensingh districts and anybody who

is familiar with those districts knows quite well that for five months in the year from May-June to October-November the only way to get about the country is by launch or boat. The land police are for all practical purposes absolutely immobile during this time and serious crime for the most part occurs on the rivers. Then, again, at this same time the jute season is in full swing, beginning about June and lasting any way till December. During the Jute season crores and crores of rupees in cash are poured into Eastern Bengal to pay for the crop, and there can be no denying the value of the jute trade to the province. The jute trade are emphatic, that the value of the trade gives them the right to demand adequate protection by way of River Police, which is the only effective way of preventing serious dacoity in Eastern Bengal. I would refer the Council to the Police Report for 1921 in which the good work done is detailed. But also most valuable to the public is the moral effect which the presence of such a force has. I hope the recommendations of the Retrenchment Committee in this respect will not be accepted by Government.

The third recommendation is that launches and other surplus craft should be disposed of. That looks very well on paper but it will in practice be found extremely difficult to dispose of the craft without a serious sacrifice of public funds. The craft are quite unsuited to ordinary trade purposes and even if they were suited, I doubt if buyers could be found at the present time.

The next subject, Sir, is the proposed abolition of the Fisheries Department. This is a very small department and is certainly dealt with in a very small way by the Committee. On page 108 of the Report in one short paragraph of two short sentences complete abolition of the department is recommended.

I suppose, Sir, that this House is aware of the main objects of this department which are to study the habits of the various fish in the rivers, to increase the supply by studying and helping breeding—as they have now learnt to do with some fish—and to teach fishermen the advantage to themselves of not destroying the fish at certain periods of the year by using too fine mesh nets. I have discussed this question with others and know that a great deal of good work has been done by the department and I would question the evidence (which ought to have been published) on which the Committee recommend its abolition.

Another point, Sir, is that at present the policy generally pursued by Government is to let out the various fishery tracts to mahajans at a fixed sum. One of the directions in which the Fisheries Department is using its best endeavours is to establish Co-operative Fishing Societies which will cut out the mahajan and enable the fishermen themselves to take the profits of the trade in which they work. One might even suppose that the evidence given to the Retrenchment Committee was inspired

by mahajans who will be effected if these Co-operative Fishing Societies become general. But that is as it may be, and is only by the way.

Further, Sir, I take it that the House will admit that fish in Bengal, and particularly in Eastern Bengal, constitutes one of the staple foods of the poor people; fish is also a source of considerable revenue to Government. It seems to be quite on the cards—I believe it is a question which was considered some years back—that at some future date Government will wish to introduce a Bill for the purpose of protecting the fish and controlling the fishing industries. Such a Bill is certainly necessary. In the meantime the present department is doing quite good work both for the protection and the increase of the supply of fish, and its organization, though small, would be found more than useful as the basis on which a Fisheries Bill could be based and worked.

Another point in favour of the department is that its Budget is very small. The budgeted expenditure for the year now ending is Rs. 82,000 including the salary of a Director of Fisheries. This post has never been filled. The work has been done by the Director of Agriculture for a small allowance of Rs. 200 a month. This reduces the revised estimate of expenditure for the year ending to Rs. 62,000 which includes the cost of the launch "Kitty." This year the expenditure is to be still further curtailed and the total budget is for only Rs. 49,000. The modesty of the expenditure seems to me to be in itself a strong argument in favour of retaining quite a useful organization and I trust the recommendation of the Retrenchment Committee will not be accepted.

Then the third subject, Sir, is that of the Department of Agriculture. It is a big subject but I wish to touch upon it only briefly. One of the most important paragraphs in the Committee's Report is No. 278 which will be found on page 92 of the report. Six lines from the bottom it reads: "The agricultural unit for experiment should be an area generally uniform as to soil and climate, and may extend over two or three districts"—that means over two or three administrative districts which are the present units of the division of the province. Experts and those with ordinary agricultural experience in this province know that this suggestion is absolutely impracticable and itself defeats the object with which the Committee made it. Mr. Travers said the same in his speech yesterday. If that suggestion were adopted it would mean an increase and not a decrease in the number of Government farms required. In my own district of Dacca the minimum number of farms that would be required on the basis of the agricultural unit would be three, while there is only one at present.

Then, Sir, I think the Committee themselves must have been in some doubt about their suggestion as at the end of the same paragraph they have undermined the strength of their own contention by saying: "We do not know how many units of this description there are, but we imagine

they are less numerous than administrative districts." Personally, Sir, I should have hesitated for a long time before I made a recommendation of this description based on a flight of imagination.

I have to deal with paragraph No. 281 in which the Committee make recommendations for a reduction of staff. These recommendations are based on the change of policy advocated in paragraph No. 278, which policy, I have shown, would have results contrary to the intentions. The Committee wish to reduce the number of Deputy Directors from five as at present to three. Actually if their change of policy were accepted, the number would have to be increased and not decreased.

The Committee further recommend that these Deputy Directors should be members of the Provincial and not of the Imperial Service. Sir, the whole of the work of the experts in their researches at Dacca is wholly dependent for its results on the work done in the different districts by the Deputy Directors, and it seems to me to be absolutely essential, unless you are going to negative the usefulness of all the work done in Dacca, that these Deputy Directors should be technically efficient and highly trained expert agriculturists, and I doubt very much if such men are available from the provincial grade.

Another important consideration is this. In agriculture things have got to be done at the psychological moment. The officers of the Imperial Service have the powers of sanction, but it is very doubtful if the Finance Department would extend these powers to men in the Provincial Service. This is a most important matter. It must be fully understood that time is a vital matter and the value of all experiments will be lost unless action can be taken at the right moment.

Sir, passing over several paragraphs in which the recommendations made appear to be at least feasible and will possibly be acceptable to Government, I come to paragraph No. 295. Here the Committee recommend that the three Departments of Agriculture, Co-operative Credit and Development of small industries should be under one administrative head. As to that, Sir, I have no complaint as they are already under one head, the Minister. But the Committee do not mean that. They say that this head should be "an energetic and capable officer with wide district experience." And they go on to say that he would require to help him a Registrar of Co-operative Societies and a Director of Industries. But with regard to agriculture they say: "We do not think he would require a separate Director of Agriculture in addition to the research staff." And there, Sir, I cannot agree. Surely, agriculture in the most important of these departments and a professional Director of Agriculture is absolutely essential. I go further, Sir, and reading between the lines I gather that "the energetic and capable officer with wide district experience" refers to a Member of the Indian Civil Service whose name I have heard mentioned before in this connection, notably

at the time the province lost the valuable services of the last Director of Agriculture, Mr. Evans. It seems to me, Sir, inconceivable that it can be in the best interests of the province that a highly technical service, like agriculture, should be entrusted to an amateur with no special knowledge. About six years ago the Government of India accepted the principle that agriculture was of sufficient importance to command the services of an expert agriculturist as Director. To revert to the former system would be an immense mistake and I trust that no such radical change will be seriously considered by Government without giving this House an opportunity to discuss the whole question.

Mr. KRISHNA CHANDRA RAY CHAUDHURI: I do not propose taking much of the time of the Council in prolonging the discussion on the Budget. There is nothing in the Budget either to deserve congratulation or condemnation. The Hon'ble the Finance Member and his Secretary have had a very anxious time since the Pujahs, when they realized that the new Stamps and Court-fees taxation proved a failure. It was, indeed, a great business move on their part to suspend execution of new schemes sanctioned under the supplementary Budget. Several members have pointed out that the last Finance Member who introduced the taxation Bills was warned, but he took no heed and that kind of thing. The Finance Department could not possibly have foreseen the serious depression in trade and industry which caused shrinkage of revenue from Stamps. The real difficulty was in Calcutta where more than 50 per cent. of the Stamps revenue was expected to be realized specially from transfer of properties and from commercial transactions requiring non-judicial stamps. The land boom collapsed, reaction followed with dire consequences to the Finance Department.

The Amusement Tax is yielding a fair harvest, providing least oppressive to all, but the betters and gamblers. I think, however, the tax on cinema and theatre goers should be dropped as very little revenue is available from these sources.

On a deficit Budget like this one does not like to raise his voice against starvation of many departments that has been proposed. It is a thousand pities that many vital activities of State in connection with Education, Sanitation, Agriculture and Industries under the care of the Ministers have to be strangled for want of funds. I am one of those who have undoubted faith in every form of legitimate State activities which conduce to real national welfare.

Sir, in my opinion the system of provincial taxation requires radical modification. The good old items, viz., Land Revenue, Excise, Stamps and Registration, our principal sources of revenue, have got to be supplemented by many new direct taxations. The system of provincial taxation as we see to-day is handed to us from generations, is not equitable because it presses heavily on the masses, viz., the ryots and the working classes as I shall presently show. Take Land Revenue, which brings in

about 3 crores of rupees, nearly a third of our total revenue. Can anybody deny that every penny of it is indirectly contributed by the ryots? Every bigha of land that a ryot tills or occupies bears the burden of this impost on land and more for the upkeep of that ancient institution known as the zamindars. Likewise, the Excise, which brings in nearly a fifth of the total revenue. Most of it is borne by the ryots and the working classes who patronize country spirit and drugs.

Stamps produce the large revenue of over 3 crores and a very large portion of it is contributed by the ryots. Sir, my point is that the system of provincial taxation has got to be modified. The bed-rock principle of taxation is that it should be in proportion to ability to pay and to protection and benefit conferred on the individual by the State. My point is that this principle has not been followed in provincial taxation and that the general masses whose income hardly exceeds Rs. 30 a year pay proportionately much more than those whose incomes are decidedly much higher.

If we examine the items of expenditure we find that the largest is on police, and yet every ryot, every working man, realizes that the police are not an incarnation of protection, but an engine of oppression.

Take, Sir, Administration of Justice. In theory it is undoubtedly a great British institution of which every one is proud, but in practice so far as litigation in the lower courts goes, the masses purchase the blessing of British Justice at very heavy cost indeed. However, expenses, harassment, and fleecing by every petty ministerial officer of court are enough to shake their faith in the dispensation of British Justice.

Sir, the greatest need of the day apart from sanitation and agricultural and industrial improvement is Primary Education. It is a pity that no effect could be given to the recommendations of Mr. Biss who estimates a capital expenditure of Rs. 3 crores and a recurring expenditure of 199 lakhs for introducing Primary Education. Sir, the very foundation of the Reforms will be at stake unless the electorates who send members to this Council are educated.

It is well known that these vital industries of Bengal are more or less monopolies or semi-monopolies, and that huge and colossal profits in the past, and specially during the war, were possible because labour is cheap. I say in exchange for the benefit of cheap labour (a tea garden cooly does not earn more than four annas a day, a coal miner does not earn more than Re. 1 per ton of coal raised, and a jute mill hand on an average earns about 8 annas a day). I say in exchange for this cheap labour due to ignorance, helplessness, insecurity of land and low standard of living, let the industrialists contribute their share for education. There are 85 jute mills in Bengal with something like 300,000 employees, and the value of their annual production is about Rs. 50 crores in gunnies and hessians. An excise duty of 1 per cent.—not even a flea-bite—will bring Rs. 50 lakhs

a year. I believe the Government of India derive over Rs. 1½ crores from export duty on jute, and that we will not be allowed to tax these sources. I say that we will fight the Government of India and will prove to the world that we must have a free hand to tax our manufactures, our produce, and our minerals.

My next item is coal. The coal industry employs 160,000 employees — men, women and children. The average annual production is about 5 million tons, and a tax of four annas a ton will bring us Rs. 12½ lakhs a year. Tea is my next item. We have something like 134,000 men, women and children working in the tea gardens and they produce annually about 100 millions lbs. of tea worth 6 crores of rupees. A tax of one anna per lb. will bring about 6 lakhs of rupees. From these sources, provided we get the Government of India to allow us to tax these most suitable sources, we can find just enough money to inaugurate elementary education.

The next source I want to see tapped is succession. I mean Death Duties. I have pointed out on the occasion of the last Budget discussion that if there is any country where a duty of this kind is justified it is in Bengal, and why? Because in the course of the last fifty years or so several estates have more or less vanished by litigation over succession. Besides, the principle of taxing estates, after the death of owners, has been recognized all over the civilized world, and I do not see why there should be any delay in coming to a decision about this.

My conclusion is that instead of crippling the essential activities of the State by ruthless retrenchment, fresh taxes should be introduced without touching the pockets of the ryots and overburdened middle classes, who already pay a very large portion of Imperial indirect taxes.

Maulvi SHAH MUHAMMAD CHAUDHURI: This is the third Budget before us. In the last year's Budget we had a deficit of Rs. 1 crore and 40 lakhs, and to meet this deficit and also to improve the sanitary condition, public health, education, agriculture and industries we passed three bills of taxation. But, to our disappointment we have to meet again our future Budget with a deficit of 16 lakhs. However, it is also a matter of credit and commendation to the Hon'ble the Finance Member that he closely watched the operation of the Stamp Act and was obliged to suspend various schemes, and also gave effect to retrenchment wherever possible, which yielded a saving of Rs. 49 lakhs and averted an embarrassing situation which would have come in sight as a deficit of 49 lakhs more in our new Budget. We could have a saving to a certain extent from the estimated travelling allowances from various departments if they be more carefully allotted, and we can also add something to our Excise revenue if the rate of commission of fixed-fee system be reduced to 10 per cent. And I think that in spite of this reduction there would be a good allowance left which would be quite attractive to a gentleman vendor.

It has been stated in the speeches of the Finance Member that the Report of the Retrenchment Committee was received by Government too late to be considered in connection with this Budget. So we can legitimately hope that our financial position would be much better when the Retrenchment Committee's suggestions are considered and when the Government arrives at a decision that the economy suggested by the Committee can be accepted. Hence, all the schemes for new development will have to be postponed till we get a *sufficient surplus* to tide over the deficit and take up the new schemes.

As to the Report of the Retrenchment Committee I should like to say that there was a general cry all over the province that a retrenchment on expenditure should be made. It was at our suggestion that the Retrenchment Committee was formed and a report has been submitted. We cannot accuse them that they have submitted a drastic and indiscriminately scathing report, but I rather thank them heartily for the care and patience they have taken in preparing the report. The Government should not accept the recommendation of the Committee about the enhancement of Registration fees, as the country has already been overburdened with taxes. But I support the Committee's recommendation in regard to the retrenchment on excise.

Agriculture. The Agricultural Department has been opened by the Government for more than 20 years, and no real improvement has yet been achieved by the cultivators in the improvement of production of their crops. The main portion of the Budget allotment for agriculture is consumed for establishment without corresponding gain to the agriculturist. The Retrenchment Report should be carefully and properly considered on this head, but I am not in favour of reducing the number of Demonstrators What I wish is that they should be well-trained men in the line. The Co-operative Department on the other hand deserves more liberal treatment than agriculture.

Industry.- The Industrial Department has recently been started since the last two years. The Government should have to consider very cautiously about the recommendation of the Retrenchment Committee so as not to offer obstruction in any way towards the development of industries. This department is sure to throw open new pursuits of life and thus offer a solution of *bhadralog* or middle class unemployment, and thereby bringing to them as well as to the country an economic salvation which increases the taxable capacity of the country and consequent developments in its every sphere of life. The country is lagging far behind and the policy of State industry, model factories for cottage industries, the small Indian industries, the principles adopted in the railway guaranteed system should be taken into hand at once.

Education.—Last but not the least in importance comes the question of the Education Department. In matters of policy as well as principles

the recommendations of the Retrenchment Committee involve drastic changes and reveal a reactionary attitude. The abolition of the guru-training schools has been well advised, and the training colleges may also be abolished, provided that they form the subject of post-graduate education under the University, with certain allotment of money without any stipend for the teacher students.

Education has been a subject of public finance with all the civilized countries of the world, and it should be more so in India where people are by far backward politically, economically, and socially. Free primary education is still the cry of educated Bengal and this can only be effected if primary education favours the subject of public finance, but to shift the responsibility of primary education to the local bodies is to kill it before its birth. The question of the development of primary education cannot be fairly and adequately dealt with by the district boards or other local bodies at present, as they are themselves so short of funds that they will have to take recourse to a fresh tax, which the Government is trying to avert.

As regards the supervision of primary schools the district and sub-divisional inspectorate may be retained to a certain degree, as without any official touch such education is bound to stagnate and degenerate. Local bodies, circle officers and other officials and non-officials may be empowered to visit the schools with economic advantage. The abolition of guru-training schools has been already accepted, but the same procedure cannot be adopted with regard to the normal schools, if vernacular be the medium of teaching as proposed by the University of Calcutta, these normal schools will have to play the most important rôle in no distant future. These schools, moreover, will be the main source from which can be procured gurus for the primary as well as for the middle English schools.

The deprovincialization of the high English schools cannot be recommended as they are practically speaking "models," as regards efficient standard of teaching, management, discipline and equipment, but if the Retrenchment Committee's recommendations in these subjects be accepted, the Muhammadan education is likely to retard a good deal. The Muhammadans were so long averse to English education, but recently they have been flocking to the primary schools and afterwards to the secondary schools and their numbers have been still increasing as years are rolling on. At this stage, if the primary education is made over to local bodies and the secondary schools are deprovincialized, Muhammadan education will be surely jeopardized, as they are getting all possible facilities from the Government which they cannot otherwise expect.

As to the proposal of Muhammadan inspectorate I cannot accept the view of their abolition. The terms "Muhammadan Education" are

general and theoretically they include all sorts of education, but practically and particularly they mean Madrassah education. There are about 200 junior and senior Madrassahs in the province, and, so on average there are 40 such Madrassahs in each division, excluding hundreds of "Kharijee Madrassahs," and these special Muhammadan institutions are at present managed by the Assistant Inspectors of Schools for Muhammadan Education. But if the post of these Inspectors be abolished, the District Inspectors of Schools will be the masters of these Madrassahs. But out of the 28 District Inspectors of Schools only 8 are Muhammadans and 20 are Hindus, who are not competent to inspect these Madrassahs, and so if the recommendation of the Committee is carried out about 150 Madrassahs under Direct Inspectors of Schools may remain uncontrolled and mismanaged. The interest of these reformed scheme Madrassahs cannot be neglected as these Madrassahs are the outcome of Government Resolution No. 450-T.G. (Education), dated 31st July 1914. (By the first Governor of Bengal.)

A good deal of consternation has been created amongst Government employees in point of a general principle of retrenchment with regard to clerical staff (specially amongst Muhammadans). Muhammadan employees have recently entered in offices and are merely junior in services. This was done to give effect to a Government resolution for recruitment of Muhammadans, representing one-third of the total strength of all establishments; if retrenchment is effected one-third of the services should be retained for Muhammadans in all branches, as Government have already committed, and the principle of seniority must be discarded in question of Muhammadan appointments.

Babu NITYA DHON MUKHERJEE: Almost all the members who have already spoken on the Budget, began by saying that they could not congratulate the Hon'ble the Finance Member. But, Sir, I begin by asking whether our constituencies will congraulate us for anything that we have been able to do here. Our lease of life as members of this Council is about to expire the tolling of the death-knell has begun; I mean the voters' list for the next election is under preparation. Our constituencies very well may inquire what we have been able to do for them in the Reformed Council where they sent us with great hope and expectation. The only reply is that we have been able to impose upon them additional taxes on stamps and court-fees, and also imposed a fresh tax on amusements. Sir, if the Budget as framed is accepted by this Council, we may have an additional point for their information, viz., that we have been able to make such arrangements as will enable their children not to take the trouble of educating themselves. I believe, perhaps, our constituencies will be quite satisfied with this reply and will try their best to return our friends in this Council.

Just after we entered the Council in the year 1921, we were told by the Hon'ble Sir John Kerr, the then Finance Member, that the deficit in the

Budget was two crores and eight lakhs; but fortunately there was a heavy closing balance which was swallowed up by the deficit. Last year the Hon'ble the Finance Member presented the Budget and gave us his final figure of a net deficit of 120 lakhs. In order to meet this deficit new taxations were imposed on stamps, court-fees and amusements. The present Budget also shows a deficit, though the Hon'ble the Finance Member has been pleased to observe that on account of retrenchment, a saving of 49 lakhs has been made and the deficit of a comparatively small amount is due to this retrenchment, but he has not stated how he proposes to meet this deficit. Then the question comes, whether these retrenchments are to the benefit of our countrymen.

The Hon'ble the Finance Member in his Budget has described the recommendations of the Retrenchment Committee as drastic. Sir, I beg to submit that when a patient is about to die, medicines are applied to him for recovery, which on the system of a man with sound health act as poison. Such is the case with our countrymen and the state of administration. The changes brought about by the Reforms are certainly drastic, so far as the question of expenditure, is concerned, and in order to do away with this drastic increase of expenditure, it is necessary to introduce drastic retrenchments in the present Budget. The proposed retrenchment will have the effect of closing the doors of schools and colleges against the boys of our country; for the proposed reductions relate to the departments in which our countrymen are vitally interested, viz., Education Medical and Public Health, etc.

One of our members was pleased to observe yesterday that if the recommendations of the Retrenchment Committee are accepted and the Police Force is reduced, or the Department of Agriculture is reorganized according to the recommendation of the Committee, in that case ultimately the poor men of our country would suffer. Sir, I must thank him for the words of sympathy expressed by him for the poor men of our country. May I ask the sympathisers whether the sufferings of our countrymen will be very great, if the recommendations made by the Retrenchment Committee in the other departments were accepted, viz., if, instead of making retrenchments in those departments, the posts of Deputy Inspectors-General of Police and those of Divisional Commissioners were abolished, and the project of the Grand Trunk Canal were given up. It might be that these retrenchments would dissatisfy some of the officers, including Mr. Adams-Williams. But our sympathisers may rest assured that these changes, if introduced, will satisfy our countrymen far more than those suggested in the Budget. Sir, since 1905, the year of the Partition of Bengal, up till 1918, when the war was over, various additional Police Forces were appointed on the ground that these were necessary to guard against the activities of certain classes of people. That was at the time considered as a temporary measure. The circumstances which were

responsible for the creation of these appointments are no longer in existence. Therefore, is there any reason why these posts should not be abolished?

Sir, it is interesting to find that some of the European members have been taking interest in matters relating to Agriculture, Fisheries, etc. One of the members has suggested that fish being the staple food, especially of the people of East Bengal, the Fisheries Department should not be abolished, and if this is done the supply of fish will be far less than what it is now. But, Sir, experience shows otherwise. Before the introduction of this department, the supply of fish was much more than the efforts of this department has been able to produce.

It has been suggested by one of the members that he has discussed the question of reduction in the Agriculture and Co-operative Departments with a gentleman who does not belong to these departments, and who has perfect knowledge in these matters, and he, on the authority of his information, has observed that any step taken to reduce the staff of these departments will create a good deal of harm to the public. I humbly submit that admittedly this information is not based on a personal knowledge and he has simply voiced out the opinion of another gentleman, and we are not in position to know who he is, and therefore no sufficient importance can be placed on observations like this.

I earnestly hope that the Hon'ble the Finance Member may reconsider the question of reduction in the departments in which the people of our country are vitally interested and that he may be able to suggest reductions in some other departments and to allot sufficient money in the departments of Education, Medical and Public Health.

Babu KISHORI MOHAN CHAUDHURI: The presentation of the Budget to the Legislative Council is a formal affair without any special significance attached to it. At least this is the position which we have achieved under the Reforms. Whatever may be the provisions made in the Budget there is no knowing which of them would be given effect to. Our thanks are due to the Finance Member, the Hon'ble Mr. Donald, for the lucid statement and explanatory notes showing our financial position. We are told now that our revenue for the current year falls short of our anticipation by Rs. 76 lakhs, and in the result retrenchment had to be enforced by Government entirely on its own initiative to the extent of Rs. 49 lakhs, and taking everything into calculation the expected closing balance showed in the last year's Budget is reduced by Rs. 38,96,000. This means that without retrenchment the closing balance would have dwindled into Rs. 1,84,000. What would be our fate when after another year we shall be called upon to pay the fixed contribution to the Government of India to the extent of Rs. 63 lakhs. This clearly demonstrates the utter worthlessness of the Budget provisions and

their announcement to the general public. Similarly, last year retrenchment had to be enforced to the extent of Rs. 89,00,000 out of the budgeted amount. May I ask the Hon'ble the Finance Member why this farce is enacted? Why should not Government be careful in making such misleading public announcements? If you are not sure of your financial position so as to be able to fulfil your promise held out to the public, why should you make the promise at all? When the Council urges for retrenchment you say solemnly that no further retrenchment is possible, but when you fail in carrying out the Budget provisions for want of funds you are obliged to bring forward your excuse at the end of the year that "prudential considerations necessitated practising economy." The reason is not far to seek if Government will but frankly admit it. We have no fund at our disposal to carry us on, but in fact, it is the creation of our own folly. The Reforms were ushered in in the beginning of 1921 with a cash balance of over four crores at our credit, including a trust fund or a special donation of nearly Rs. 160 lakhs for sanitation and education. In the Meston award it was represented that under the new distribution of revenues Bengal would get a surplus of 104 lakhs, out of which a contribution of Rs. 63 lakhs was to be paid to the Central Government and Rs. 41 lakhs would be left for provincial development. This was accepted without any protest. I believe the calculation was made on a wrong basis. When the Budget for the year 1921-22 was introduced in March, 1921, it was found that within three months the cash balance was reduced to Rs. 3,61,55,000 and by the end of the next year that cash balance was to be reduced by Rs. 2,11,95,000 and another sum of Rs. 88,54,000 had to be paid to the Central Government for the redemption of dues on account of loan account. As a matter of fact the year 1921-22 closed with a closing balance of Rs. 67,53,000 only. The first Reform Budget showed a clear deficit of Rs. 2,11,95,000 minus Rs. 63 lakhs for contribution to the Central Government paid that year in place of a surplus of Rs. 104 lakhs shown in the Meston award. It was clear to you all then that the Meston award was arrived at on a wrong calculation. Apart from the unreasonableness of the new arrangement as regards the appropriation by the Central Government of the whole of the customs duties, income-tax and salt duty from Bengal, it was a matter for serious consideration on the part of the Bengal Government to inquire as to how the miscalculation in the Meston award had crept in and what was to be done to set it right. It is a matter of common knowledge that no Government can be managed without sufficient cash balance at hand to meet the ordinary demands of the administration; but for the imposition of the new taxes it was impossible for Government to manage its affairs. The retrenchment policy adopted was on a wrong line. It cannot bring in the expected surplus.

I may remind the House of the promise made by His Excellency Lord Ronaldshay on the 21st November, 1921, that his Government would not

acquiesce in the Meston settlement, and the settlement would be such as to permit the continuance of the administration on existing lines without the imposition of additional taxation. He maintained that the Bengal Government had a moral claim to further relief and the allocation of the proceeds of the three proposed new taxes to the meeting of the deficit was a purely temporary expedient pending that relief, on receipt of which the new revenue raised would become available for those schemes of educational, industrial, agricultural, sanitary and medical progress which the Council as well as the Hon'ble the Ministers desire to see taken in hand. The Bengal Government, no doubt, appealed to the Central Government and a deputation was also sent at the instance of this Council for the expected relief. The Central Government, however, granted temporary remission for three years only. I do not know why this compromise was accepted at all, and whether the question of miscalculation was at all raised and clearly pointed out. The Government know full well that without permanent surplus the administration could not proceed, and neither the Central nor the Local Government could rely on the proceeds of the new taxation for ordinary purposes of administration.

Lord Ronaldshay, as representative of the Crown and responsible head of the Government of Bengal, held out a promise the fulfilment of which, I think, we have every right to demand. If it was not possible, the clear duty of Lord Ronaldshay was to resign. The Hon'ble the Ministers at least ought not to have been a party to this iniquitous arrangement and a practical fraud due to miscalculation and misrepresentation ought not to have been perpetrated. We are now told that the deficit must be wiped out and money must be found for development and the Report of the Retrenchment Committee would show us the way. The idea that we should not embarrass the Government of India in their present financial straits is to say the least preposterous. Are we to be satisfied with this absurd proposal and practically abandon our firm determination to see the Meston award set aside and equitable arrangement made on correct calculation? The position taken by Government is untenable and under no circumstances can we acquiesce in it. The Bengal Government must expose the mistaken calculation of the Meston award, whoever might be responsible for the same, and must secure the just relief to which we are entitled. This the Government of Bengal must do quite independent of the action taken upon the recommendations of the Retrenchment Committee.

This deplorable state of things ought to have led the Government and the Hon'ble the Ministers to reconsider the situation and retrace the false step taken in accepting under the new arrangement the dyarchy. It ought to have been clear to all that the reckless increments which began to be granted just before the Reforms to the Government employees were not

taken into calculation with the Meston award and any effort at retrenchment could not remedy the evils and the additional burden of over a crore of rupees cannot be met. The claim for just treatment, however, was put forward on another equally weighty ground, and the Government of India found opportunity to meet us half-way by the grant of temporary relief for three years for the present.

The Bengal Government ought to have further seen that dyarchy was an impossibility under the new arrangement of separate revenue settlement and that in no time it was bound to come to an utter failure. A top-heavy Government was devised with unnecessary duplication of offices without any prospect of financial stability to support it.

Mr. PRESIDENT: Your time is up. There are several speakers. Be humane, as usual, and remember the others who want to speak.

Babu KISHORI MOHAN CHAUDHURI: This Council did not fail to bring it clearly to the notice of Government. I cannot persuade myself to believe that the Government were blunt enough not to see through it.

The Hon'ble the MAHARAJADHIRAJA BAHADUR of BURDWAN: May I rise to a point of order? I think that your decision was that any gentleman who discussed the retrenchment Committee's Report should get five minutes extra. I do not think that Babu Kishori Mohan Chaudhuri is discussing any point in the Retrenchment Committee's Report.

Mr. PRESIDENT: It is very difficult to follow what Babu Kishori Mohan Chaudhuri is saying. What I now suggest to him is that he should come down to the peroration which I know is there. Just come to the last sentence of your peroration Kishori Babu which I am sure is a very good one.

Babu Kishori Mohan Chaudhuri resumed his seat.

Rai JOCENDRA CHUNDER CHOSE Bahadur: The Budget of this year is the Budget of despair. Last year, the Hon'ble the Finance Member told us, all new schemes were suspended and in the coming year everything has to be cut down. He said: "But after all we cannot look on this Budget with any great satisfaction. It makes no provision for development and allows for no progress. It merely permits the carrying on of the administration in its minimum essentials and that, too, only by drawing to some extent on our balances." But he optimistically added: "We have not come to the end of our resources" and gave us hopes for the future. But we must remember that the respite granted to us for the annual payment to the Central Government of 64 lakhs has nearly expired. Our financial members here have for the last three years expatiated on the justice of our cause and the propriety of our getting more of the revenue. But they forget that in this matter the Legislative Assembly is the arbiter and they forget that the other provinces

and the majority of the Assembly are against Bengal. There is no hope there. We are thus in a hopeless condition. Nobody has yet ventured to mention why we are in this predicament. Our revenue has increased. There has been no set-back to the prosperity of the province. There never were such deficits during the entire period since Bengal was constituted into a Province. The reason is patent. We have added to our annual obligations by about a crore of rupees by the increase of the salaries. Add to this about 10 lakhs in salaries for new appointments necessitated by the Reforms. I have not been able to give exact figures, for Mr. Marr could not supply them to me. The remedy is simple Go back to the old salaries and you are safe. But the aristocratic democrats of this Council will not have that. It is they who have increased the salaries. The remedy proposed by some of their worthy leaders who constituted the Retrenchment Committee is to dismiss thousands of the educated *bhadralog* from the Government service instead of asking people to take their old salaries. Is dismissal of a third or a fourth of the number better than no increase? I shall not be able to convince this Council who have been instrumental in ruining the country by this increase at the bidding of the executive.

Sir, I am hopeless; when I re-entered the Council after 12 years I did so at the expense of my humble literary and other labours with the high hope of participating in great works of public beneficence which I expected the Reformed Council will do. I expected that now the representatives of the people will be able to afford medical relief, to supply good drinking water to the poor people of this country in the villages, that we shall have great technological and agricultural colleges, model farms and veterinary surgeons for the relief of cattle to be scattered broadcast throughout the country. I thought that there shall be now money found for colleges and schools, for the relief of poor schoolmasters, for the long delayed separation of the judicial and the executive and other urgently required matters. I had my humble share in the Council's passing resolutions and requesting the Government to do the needful, even to spend specified amounts for the above purposes. At the end of our career we find nothing has been done on account of financial stringency. There was no such stringency when we came to the Council, but now we are practically bankrupt, more than bankrupt, for not only is our income not equal to our usual expenditure but so much less that we have to cut down the expenditure on every essential matter. The moneys budgeted for dispensaries and drinking water have been taken away altogether. In education alone there has been a reduction of over 5 lakhs. In the transferred subjects there has been a reduction of 23 lakhs.

We shall probably have an additional expenditure of 3 crores for the Grand Trunk Canal - a project against which the majority of the non-official members expressed their opinion. The measures for prevention of malaria are to discontinue and the services of Dr. Bentley have to be

dispensed with. Now, worse than the deficit in the Budget is the condition of the health of the people. The Maharaja of Nadia showed yesterday that within 10 years the decrease in the population of the district of Nadia has been over 8 per cent. In the districts of Howrah, Hooghly, Burdwan, Raniganj, Midnapore, Bankura and Birbhum, if we leave out the floating emigrant population, the decrease of the Hindu population has not been less than the decrease in Nadia. We are a dying people. This people have to be saved. The words of the Minister of Health, always magnificently eloquent for the last three years, have expatiated on our parlous condition and how he was to banish malaria from the country and save the people from extinction. That would surely have been a justification for Rs. 65,000 a year or double that sum. How is he feeling to-day at the close of his career? Again, the Minister for Education has been promising us large schemes for education. Where are they? The Ministers with the prestige of their position, wealth, and influence induced this Council to pass the taxation Bills on the assurance that the proceeds will go for projects of sanitation and education. I then protested and pressed that the proceeds should be earmarked by Statute as in the case of the road cess. But I was overruled. How are the Ministers feeling to-day? I am not inclined to sympathize with them, for it is wholly their fault that we are in this position. They led us and they have led us to ruin. Our Ministers cannot blame us for being dissatisfied with our hopeless lot.

The Finance Member has said that the Government shall carry out the recommendations of the Retrenchment Committee so far as they can, and it is our duty to express our opinion on them. I found yesterday few people here approving the recommendations of the Committee and most people condemning them.

Speaking here as the representative of the educated middle class, I must enter my emphatic protest against these recommendations which will throw tens and thousands of them out of employ. It is all very good to say be artisans and to insist on the dignity of manual labour, but we are not very well physically fitted for it. The great *bhadralog* class have been hard hit by these recommendations which herald their doom. Now, let us consider them on their merits.

The Committee consisting of a criminal court pleader, a coal merchant, a tea merchant, and a building contractor have taken upon themselves to revise the University and the education system of this great province. Modesty is not one of the virtues of any one of us, especially when we can attain to high places with the qualification of being a legal practitioner or a member of Council.

The Committee have recommended that 30 lakhs be cut down from the education grant. Are they aware that the average expenditure of a pupil in a secondary school is only Rs. 21 a year, being the lowest of any other province? The figure for the United Provinces is Rs. 51. The cost per boy in European schools is Rs. 823-4-0. The Committee have

not dared to touch the European schools, the grant to which I do not grudge. But for shame they should have left the schools for Indian boys alone. Are the Committee aware that the proportion of the revenue spent on education is lower than in any other civilised country? Are they aware that in the case of Indian schools five-sixths of the expenditure is met from fees and private sources? In their ignorant zeal they have proposed that 41 zilla schools be abolished. The 4 lakhs not spent on them even if they be allotted to 800 other schools would mean Rs. 500 a year for each of them. Will that be any relief to these schools? The district boards will refuse to take a burden of 8 lakhs for the schools, and they must go. The district boards have been asked to find funds for colleges, secondary schools and primary schools. Have they got the means? What the Committee say is: "You tax your people if you want education, we cannot give you any money out of revenue, for it is required for increases of our salaries." Again, these coal merchants, tea merchants and criminal court lawyers have revised the entire judicial system built up by great lawyers and administrators during the last 175 years. The Privy Council have declared that our subordinate judges are equal to the best judges in any country. The coal merchants have put down as their considered opinion that the members of our judicial service are guided by the evidence in a case and do not look to the probabilities of the case as do the deputy magistrates, which means they are guided by the rules of relevancy of evidence and the weight of evidence and not by hearsay and unbalanced opinion. Well done, my coal merchants, and joint magistrates to whom the rules of evidence are anathema! The deputy magistrates will not take the compliment given to them. The Public Services Commission have found that the subordinate judicial service is undermanned and inadequately paid. Our Committee have recommended reduction of members and pay. They declare that the munsifs by general consent are being paid more than an economic wage. Do they know the meaning of the phrase "economic wage?" Education and justice are the glory of the British Government. Take them away if you like! The deputy magistrates also have not been better treated. Reduction in number and pay to the extent of 4 lakhs a year have been recommended. Some of these members were hopelessly beaten in this Council on a resolution about amalgamation of the two Presidency Magistracies. They have recommended it now.

Mr. PRESIDENT: You have reached your time-limit. You are not dealing with the Retrenchment Committee's recommendations.

Rai JOGENDRA CHUNDER GHOSE Bahadur: May I have an extension of five minutes. I have got only one page.

Mr. PRESIDENT: I am afraid it will take at least 10 minutes to read out that closely printed page of your speech.

Rai Jogendra Chunder Ghose Bahadur at this stage resumed his seat.

Dr. JATINDRA NATH MOITRA: The Budget as presented by the Hon'ble Mr. Donald this year has not taken any one by surprise. That a huge deficit was staring us in the face we were certain, and we gave vent to our feelings of apprehension on more occasions than one in no uncertain terms. In my budget speech of the first session of this Council, when there was a deficit of 2 crores and 8 lakhs I said: "I warn my countrymen that this deficit is going to be recurring unless we can unsettle the settlement arrived at by the Meston Committee," and I deplored that recourse had to be had to draw upon the unspent balances of previous years for the bare needs of the administration. During the second sessions last year, when the deficit after all possible departmental retrenchments was 1 crore and 20 lakhs, and when there was no sufficient balance of the previous year to draw upon, the Government was compelled to launch into not one, not two, but three taxation bills, with the not unreasonable hope of not only tiding over the difficulties for the time being, but to prophesy that if those taxation bills were placed permanently on the Statute Book Bengal will no more have the unfortunate need of facing any further deficit in future years. I was one of those unfortunate men who could not share the optimism displayed by the then Financial Member, Sir John Kerr, and I was one of the few men who said that that taxation would not bring in sufficient funds to cover the deficit. I would have been glad if that prediction of myself and many of my friends had not been fulfilled.

However that may be, I congratulate the Hon'ble the Finance Member on his laudable attempt at retrenchment, in all the departments, by which a deficit of nearly three-fourths of a crore was turned into a deficit of only 16 lakhs against the declared views of the Government in the previous year, that rigid economy was exercised by all the departments and that no further retrenchment was possible. We have, however, seen how a retrenchment to the extent of nearly 2 crores of rupees can be made and for this reason the recommendations of the Retrenchment Committee are worthy of our serious consideration. I, however, believe that the recommendations of that Committee are in some departments so drastic that efficiency will suffer, and the first and the foremost item that has been resented by the people is concerning Education. What can we expect from a Committee which did not contain a single member, who can be styled as an educationist by any stretch of imagination, but before proceeding further I beg to inquire why the evidence of the witnesses examined by the Retrenchment Committee should not be published, as it will then give the public an opportunity to judge whether the conclusions arrived at by them were justified. Even if it is conceded that many of the witnesses could only speak out their mind on the assurance that their evidence would not be published, it is not proper to include the evidence of the non-official members in this category for public reasons as secrecy and suspicion go hand in hand. I was one of the representatives of this Council to give evidence before the Committee and my allotted subject

was the "Medical Department." I do not know of any one else who wa a representative of this Council to give evidence on Medical Department but it is very unfortunate that besides accepting some minor suggestion the Retrenchment Committee have practically ignored the recommendations *in toto*. It is quite possible that the Committee which did no consist of any single medical man could not fully appreciate the uses and abuses of different items of expenditure in the Medical Department, more or less of a highly technical nature, and I feel very much curious to learn how their conclusion of retaining the whole list of Indian Medical Service in Calcutta was arrived at, although during my oral evidence before the Committee I was led to believe after my cross-examination that they were satisfied that many, if not all, the professorial appointments in the Medical College and all the posts of Visiting Surgeons and Physicians of the said college could be usefully given over to the members of the independent medical practitioners of Calcutta, whether European or Indian, and a big sum of money can thereby be annually saved without in the least affecting the efficiency of medical teaching and hospital management. It has been my painful duty to draw the attention of Government on several occasions to the excessive amount of allowances granted to the various departments, and in this respect the Medical Department probably stands unique.

Of the 55 Indian Medical Service officers in July, 1922, I find an express provision for allowances against the name of all, excepting that of the Surgeon-General; Principal, Medical College; Superintendent, Presidency General Hospital; Superintendent, Campbell Medical School and the Inspector-General of Prisons; but I believe the consolidated pay of these gentlemen includes allowances in some shape or other. Instances are not rare where so many different kinds of allowances have been showered upon particular individuals that the total allowances have, in many cases, not only approached but even exceeded their substantive pay. For example—

	Salary Rs	Allowances Rs.	
Colonel Gage	1,850	750	
Colonel McGilchrist	1,500	400	
Colonel Gourlay	1,500	850	
Colonel McKelvie	1,500	900	
Colonel Moses	1,500	450	plus house allowance.
Major Godson	1,100	575	
Lieutenant Colonel McGaw	1,750	1,250	
Lieutenant Colonel Fry	1 750	750	
Major Acton	1,100	1,000	
Major Chopra	950	1,200	
Major Green Armytage	1,100	850	
Major Shorten	950	500	

A pay is offered to the posts with certain duties attached to them and it is absolutely unreasonable to expect separate remuneration for every variety

of work. To be more explicit, I would take the concrete case of Colonel McKelvie, the present Superintendent of the Dacca Medical School. He gets a pay of Rs. 1,500 a month, Rs. 250 as overseas pay, Rs. 250 as staff allowance, Rs. 200 as local allowance, Rs 200 as duty allowance, Rs. 250 as lunatic asylum allowance, over and above the very lucrative practice which his connection with the Dacca Medical School as its head offers. No further comment is necessary.

There is one matter where retrenchment is not only possible but desirable, and although I drew the attention of the Retrenchment Committee, I believe they forgot the item, as I find they are absolutely silent in that respect. The post of the Surgeon-General may very well be combined with the post of Inspector-General of Prisons and this means a saving of nearly Rs. 40,000 a year. The professorship of Pathology in the School of Tropical Medicine and the professorship of the same subject in the Medical College only a few yards off, as also the professorship of Hygiene and Chemistry in the two places might also be easily combined, and all this means a saving of nearly a lakh of rupees every year. A post has recently been created in the Eden Hospital for teaching clinical midwifery against the almost unanimous opinion of the members of the Standing Committee, and this post could have been easily occupied by a highly qualified independent practitioner without any expense worth the name. A more deliberate flouting of the opinion of the members of the Standing Committee could hardly be imagined.

Nobody likes to see his own emoluments cut down if he can help it, and this is the reason why the members of the Legislative Council, if they want to do their duties, cannot but be unpopular with the particular section of the people whose interests suffer, but while nobody in this world has succeeded in pleasing every body, a straight course for us as membres of the Legislative Council, should be the only course which will take us to our goal in the shortest possible time.

If we compare the Census Reports of 1911 and 1921, a horrible state of affairs comes to our notice. That the Hindus are steadily declining in number will be at once manifest from the figures which are as follows:—

Hindus, 1911	..	..	20,363,493
Hindus, 1921	..	..	20,171,988

i.e., during the last 10 years 6,471,712 Hindus have perished in Bengal.

The population in Eastern Bengal has, however, increased by nearly 70 per cent. since 1872, whereas in Western Bengal where the Hindus predominate, the increase is only 5 per cent. In Mymensingh, the increase has been over 100 per cent. in 49 years, while in many districts of the Burdwan and Presidency divisions there has been an actual decline. The one and the one reason only of this is malaria, and all the efforts of the nation-building, nation preserving, and the nation-feeding departments should be directed to stamp out this scourge from Bengal, which even,

a century ago, was styled Golden Bengal (*Sonar Bangala*), and I cannot but express my keen sense of disappointment at the achievements of the Hon'ble the Ministers, but as hope springs eternal in the human breast and as the darkest hour is nearest the dawn, may I hope better times are in sight. In this connection I voice the united voice of the Calcutta Medical Club, which consists of 500 qualified medical men of Calcutta, that the Public Health Department should be improved and expanded in various directions and no effort should be made to place the Director of Public Health under the Surgeon-General of Bengal as suggested by the Retrenchment Committee.

A cursory glance at the budget heads as presented brings out some peculiar features. An increase of revenue is seen under Excise and Stamps, which means that more people are expected to purchase the exciseable commodities and go in for litigation in large numbers. This is a state of affairs which cannot be conducive to national welfare. Again, while there is increase of revenue under Education and Medical and Public Health Departments I find there is decrease of expenditure under those identical heads. I ask the Hon'ble the Ministers in all seriousness whether they justify increase of revenue from education and public health, while they would spend a lesser amount under those heads. My feelings of disgust are so very great that I refrain from making further comments at this stage, but I voice the opinion of all Bengal, Hindus and Muhammadans, that curtailment of educational facilities should on no account be attempted.

I purposely refrain from making any comments on the grants to the University of Calcutta and Dacca, although I hitherto lost not a single opportunity of speaking on those subjects, but as there is some prospect of the settlement of the much debated questions of University finances, I do not like to be a party to bring in fresh unpleasantness to mar that prospect.

This is the last Budget of our brief constitutional life and before parting I like to thank all the Hon'ble members of this House and others, and ask them to forgive me if I had used expressions which unwittingly might have hurt their feelings, but the one object which dominated me throughout this brief career was to see the conditions of the people of this country to some extent ameliorated by the advent of the Reforms, and if in the discharge of my duties with that object in view I have on some occasions been too caustic a critic, I hope and trust the Hon'ble the Members, the Hon'ble the Ministers, and my own colleagues will all pardon me.

Adjournment.

The Council was then adjourned till 3 P.M. on Wednesday, the 28th February, 1923, at the Town Hall, Calcutta.

Proceedings of the Bengal Legislative Council assembled under the provisions of the Government of India Act.

THE Council met in the Council Chamber in the Town Hall, Calcutta, on Wednesday, the 28th February, 1923, at 3 P.M.

Present:

The Hon'ble the President in the Chair, the four Hon'ble Members of the Executive Council, the three Hon'ble Ministers, and 88 nominated and elected members.

Discussion of the Budget.

Mr. PRESIDENT (the Hon'ble Mr. H. E. A. Cotton): Order, order! The general discussion on the Budget has now proceeded for two days and 32 speeches have been made. There was ample room for two, if not three more on Monday evening, but the Council preferred to adjourn at a quarter to seven and thereby lost half an hour which, I am afraid, it is not possible for me to restore. The time has now arrived when I must make arrangements for bringing the discussion to a close in order that proper facilities for reply may be given to the Members of the Government. The general debate will continue this afternoon until the adjournment at 6 o'clock. In order that I may be able to satisfy as many as possible of the large number of members who have intimated to me that they desire to speak to-day, I shall be obliged to impose a strict time-limit of 15 minutes and those members who may be called upon to speak this afternoon will be expected to resume their seats directly the bell rings. The financial position has been so thoroughly explored during the last two days that members who have refrained from speaking until this afternoon should experience no difficulty in compressing their remarks within the period of a quarter of an hour.

Dr. PRAMATHANATH BANERJEA: The budget for the ensuing year makes no provision for development and allows for no progress; and still it is a deficit budget; and it is the third defiert budget of the Reformed era. On the first occasion, the Government avoided bankruptcy by drawing on the unspent balances, on the second by resort to fresh taxation. Having exhausted the resources available from both these expedients, they are now trying to fall back upon retrenchment as the last string to their bow. If the pruning knife had been applied earlier, the handsome balance accumulated by the thrift of the predecessors of the present Government would have remained intact for use on a rainy day, and fresh taxation, with all its oppressiveness and opprobium, would have been

avoided. But to some people wisdom comes late. However, better late than never. Let us hope that the lessons which have been learnt at such cost will not be soon forgotten.

I may be permitted at the outset to say a few words about the system of keeping accounts. The present system does not seem to be very satisfactory, and the changes which are frequently introduced only help to add to the confusion. Let me give an instance. The amount of interest on Irrigation Works for which capital accounts are kept was shown in the budget estimate for 1922-23 as Rs. 4,27,000; but in the revised estimates it jumped to Rs. 16,30,000. It is explained that this increase is due merely to change in classification. I may suggest that there should be one separate head for interest on debts of all kinds, and that the various purposes for which money is borrowed may be set out in detail under a number of sub-heads. Let me take another instance. Owing to the want of clear presentation, the exact situation in regard to the Grand Trunk Canal does not seem to be quite intelligible. Is it quite sound to adjust the repayment towards capital under the head "Miscellaneous Adjustments between the Central and the Provincial Government?" The Finance Member says: "Our main consideration is our revenue account." Undoubtedly it is; but the capital account is no less important. As loan transactions affect not only the present but also the future financial position of the Government, they should be set out in clear and intelligible form. In the explanatory memorandum, the Government of Bengal will do well to clearly state the "ways and means" as is done by the Government of India.

Coming to the budget itself, I find that the Finance Member has taken an optimistic view of the revenue position of the coming year. I wish him good luck. But I hope he will pardon me for the remark that in framing a budget it is always better to err on the side of caution than on the side of recklessness. If the Budget is cautiously framed, no harm can ensue. If there is a surplus, such surplus may be very usefully applied, say for some such purpose as capital expenditure on sanitation.

As for the expenditure side, I find that even at the very moment when the Government are professing an ardent love for economy, the estimated expenditure for the ensuing year exceeds the revised estimate by over Rs. 39 lakhs. Was it not possible to carry retrenchment a little further? With regard to the details of the budget, under the head "General Administration" an actual increase is provided for in a deficit budget. The most noticeable increase is in the Civil Secretariat. The expenses under this sub-head have jumped from Rs. 13½ lakhs in the revised estimate to over Rs. 18½ lakhs in the budget for 1923-24. During the last four years this expenditure has nearly doubled itself. The estimates of expenditure for the ensuing year on the Police is practically the same as the budget estimates of last year.

The sub-head "Criminal Investigation Department" shows an actual increase. It would be interesting to know how far the duties of this branch of the Ploice are of a political character. Police expenditure has always shown a steady tendency to increase, and during the last ten years the expenditure of this department has more than doubled itself. But has this increase been accompanied by a corresponding increase in efficiency? Let the protagonists answer. The view of the public—at least of the Indian section of it—is too well known to need reiteration.

When we come to education, we find that economy is being observed in this department. The revised estimate for the current year shows a decrease of about Rs. 2 lakhs as compared with the budget estimate, and a slight further decrease has been provided for in the budget for the ensuing year. The direct grants to non-Government secondary schools are proposed to be considerably curtailed. Compared with the expenditure provided in this budget, the amounts granted in pre-Reform days were higher. Most of these private schools are struggling institutions, and any curtailment of their resources is bound to affect their efficiency, if not their stability. The small sum of Rs. 6,000 granted to local bodies for secondary education has been omitted from the ensuing year's budget. The grant to local bodies for primary education also shows a substantial decrease. Is this, I ask, a correct policy?

Coming to University education, I am thankful that a non-recurring grant of Rs. 3,00,000 has been provided for in the budget for the Calcutta University. This will go a long way towards wiping out the deficit of the University. I may here inform the members of this Council that in view of the financial difficulties the authorities of the University have already retrenched their expenditure to a considerable extent and are now engaged in carrying out further retrenchments. But it is not possible to avoid commitments already made, and there is a limit beyond which retrenchments can only be carried out at the expense of efficiency. I urge, therefore, that a recurring grant of Rs. 1,00,000 be made for Post-graduate Studies in the Calcutta University, so that its financial affairs may be placed on a sound footing. I am also happy that the Dacca University has obtained Rs. 9 lakhs, and I hope that good use will be made of this grant.

I now pass on to the head "Medical." On the revenue side of this department, hospital receipts show a considerable increase. This is due to the adoption of the new system of realization of fees from patients. If the first fruits of the Reforms be the taxation of suffering humanity would it not be too much to expect the people to bless the new era? On the expenditure side, lunatic asylums constitute one of the most important items. Has there been a sudden increase in lunacy in recent years, both among Indians and Europeans? If so, I hope my European colleagues in this Council will join me in demanding a proper investigation of the root-causes of this unfortunate development.

The increase in expenditure shown under the head "Public Health" in the Revised Estimate is merely apparent and not real. The figure of Rs. 25,95,000 has been reached by transferring items from other heads. The Hon'ble the Minister in charge of Public Health must be feeling happy that in the ensuing year's budget provision has been made for a further reduction of expenditure. Economy is also being observed in the other "transferred" departments, such as Agriculture and Industries. "Retrogression notp rogress" is the motto adopted for the "Nation-building" Department. It is being openly said that the Ministers have proved false to the trust that was reposed in them. Let them refute the charge if they can.

I am a firm believer in economy and retrenchment. But economy must be of the true brand, and retrenchment must be carried out in the proper directions. Economy secured at the expense of national well-being is false economy, and when useful expenditure is curtailed, such retrenchment proves detrimental to the best interests of the country. This brings me to the Report of the Bengal Retrenchment Committee. Of course, it is not possible to discuss fully a subject of such complexity and importance within the brief period of five minutes. I shall, therefore, content myself with a few general observations. I am in entire agreement with the Committee in regard to the proposed reduction in the establishments of all departments. The abolition of Divisional Commissioners and some of the other highly-paid posts would be a move in the right direction. The country will welcome the recommendation of the Committee regarding the reduction of the strength of the Executive Council as also the curtailment of the salaries of Ministers and of all Indian members of the higher services. Indians ought to be prepared to serve their own country at lower rates of remuneration than foreigners. The Committee have shown commendable courage in proposing a reduction of nearly 34½ lakhs in Police expenditure. They are also right in suggesting the substitution of Subordinate for Provincial Service officers, but they ought to have gone further in their proposals regarding the provincialization of posts in the Imperial Services. Sir, so far the Indianisation of the services has proceeded by addition rather than by substitution. This has been one of the chief causes of the financial difficulties of the Government and it is time that the process should now be reversed.

In Civil Works, I mean the Buildings Branch of the Department, retrenchment may be carried further than what has been recommended by the Committee. Further reductions are also possible in travelling allowances, and the Hon'ble the Finance Member has himself admitted that contingencies may be brought down to a much greater extent. Economies may be secured in these and many other directions without sacrifice of efficiency.

Mr. PRESIDENT: Dr. Banerjea, you have only a few seconds more ncludo your speech.

Dr. PRAMATHANATH BANERJEA: Will you not allow me 20 ates.

Mr. PRESIDENT: I am afraid I cannot. Perhaps you were not here morning when I said that I would expect members to resume their directly the bell rang.

Mr. PRAMATHANATH BANERJEA: In conclusion, I desire to hasise the importance of looking at financial questions from a broader dpoint. It is not enough to balance the two sides of the account. situation demands a clear conception of the needs of the Province of the duties of the Government. Progress, and not mere order, ld be the motto, and national well-being the end. The object can be secured if imagination and sympathy guide the financial policy ie Government.

At this stage the member reached the time-limit and resumed his]

Raja RESHEE CASE LAW: It is most unfortunate that three essive budgets of the Reformed Council should show a deficit. We thankful to Government that they have been able to tide over the ulty by retrenchment and savings in expenditure, but this has not ed us to any great extent, except that we have been able to balance debits by making inroads on our unspent balances. The income the new duties on stamps and court-fees and amusements has n very far short of our expectation, and it is only because the ernment of India has remitted Rs. 63,00,000 for a period of three s that we have for the present been saved from further increase in tion. What the Hon'ble the Member in charge of Finance said rfectly correct, viz.—

'e realise the difficulties under which the Government of India laboured under the nt financial stress and we have no desire to embarrass them. But in saying this not abate in the slightest degree our claim for a better settlement in our favour, an we be held to acquiesce in the decision of the Government of India and the tary of State in this matter.

Meston settlement was unfair as regards Bengal, and we must, our best to get it revised by the appointment of a Parliamentary mission. It would be simply impossible for Bengal to pay Rs. 63 s for a number of years and then to accord our support to the fixed of 19 per cent. of the deficit of the Government of India which will he standard contribution of Bengal. The Meston award ignores letely the contribution of Rs. 15½ crores (more or less) made by gal out of about Rs. 25½ crores realized from Income Tax, Customs and Salt duty. If the Government of India allows Bengal to retain

I hope our Government and all the Associations will urge upon the Government of India and the Secretary of State for the appointment of a Parliamentary Commission as stated above.

Our prospect for the future is not at all bright. The airy castle built when the Reforms were introduced has vanished into thin air, and there is no immediate prospect of any big project for re-opening waterways for transport facilities and for the improvement of health and sanitation. For how many years they will remain in abeyance, it is difficult to foresee, and in the meantime, the country will be ravaged by malaria and other diseases without any chance of Government being able to come to the rescue of the people.

Regarding the report of the Bengal Retrenchment Committee, I wish to make one or two observations.

It is also stated there that—

Government derive advantages from the preparation of a record-of-rights, but we consider they are not correctly represented by the proportion now charged to provincial revenues. Some income is derived by the sale in Collector's office of copies of the record-of-rights; maps are made available to Government that are of value in several branches of the administration and the collectorate land registration registers are sometimes re-written by the settlement staff. For these and any other direct benefits that accrue, Government should pay, but in our opinion they are covered by a much smaller proportion of the cost than one quarter. We recommend that 5 per cent. only of the cost of Major settlements should be borne by Government.

It is also stated there that—

the one quarter share of the cost is borne by Government not by virtue of any law, but as a matter of grace.

It is not at all just to say that Government pays a quarter of the costs as a matter of grace, but it is evident that such share is paid on account of the manifold benefits which Government derive from such operations and it is rather less than the share which Government ought to pay in proportion to such benefits. Everybody knows that owing to lapse of time since the Permanent Settlement of Bengal in 1793, Government have not got proper and authentic records to show the extent and boundaries of permanently-settled estates as well as lands which were not settled then. One of the principal reasons which induced the Government to direct district settlement operations is to get such records. They enable Government to find out lands, of which they hold the proprietary right without incurring any heavy incidental expenses. The advantages which the Government have got from those district operations are manifest from the report of *diara* and other settlements made in the district of Bakarganj, etc., where the operations have been completed. Some of the benefits derived by the Government from these records are (*a*) use of records in judicial cases; (*b*) use of records by Magistrates in criminal cases; (*c*) settlement of land revenue in respect of *diara* and unsettled or *towfir* lands by finding out the lands liable to assessment of revenue; (*d*) settlement of disputes between Government and other zamindars as regards boundaries of khas mahals and zamindaries; (*e*) revaluation and assessment of cesses in respect of zamindaries,

etc. The value of the Settlement record in judicial cases alone would justify the payment of one-fourth of the cost by Government in the interest of good government and avoidance of criminal cases by the final removal of the causes of dispute. Besides, the cost being realized, at full rates for fractions of an acre there is always a surplus realization which is credited to Government in district settlement. Thus, in some cases, instead of Government having got to pay one-fourth of the costs, they either derive profit or have actually to pay a very insignificant proportion of the costs. For the reasons stated above, there should be no reduction of the proportion of costs now borne by Government for district settlement operations in permanently-settled areas.

Next, as regards the temporarily-settled estates, the Committee says—

> The provisions of section 114 of the Tenancy Act require that no part of the cost should be realized. We are not sure that this is sound.

This shows a colossal ignorance of the settlement and revenue laws of Bengal. In temporarily-settled estates, the operations are undertaken for the purposes of resettlement of land revenue under Regulation VII of 1822, and therefore, section 114 of the Tenancy Act has no application to them. Section 114 of the Tenancy Act does not require that no part of the costs should be realized, but only says that the provisions of the section will not apply to such cases. Government as proprietor of an estate undertake these operations and get their own papers, viz., rent-roll, etc., which are similar to the collection-papers of private zamindars prepared through the agency of their own servants, and get a substantial increase of revenue and there is no reason why the settlement-holder, who receives only a percentage for collection expenses and farming profits, should bear any portion of the expenses incurred by Government for preparing their own papers and determination of the revenue or rent receivable by them as proprietor from the farmer. These were the reasons which led the Legislature so far back as 1822 not to make any provision for recovery of any portion of the expenses from the farmers or tenants of temporarily-settled estates and no case has been made out for departing from that principle and to adopt the course suggested by the Retrenchment Committee.

As regards Chapter IX, I wish to make the following observations:—The remarks made in the report against the judicial officers are groundless and quite disparaging. The officers are regarded as able, conscientious, hardworking and devoted to their work. The remarks made that they spend more of their time in chamber than to the actual hearing of suits in court are very unfair. I am informed the judicial officers have to go through and examine the accounts in their chamber, and if they are unable to finish writing an urgent judgment at home which is to be delivered that day, they write it there. Except

only a very short time in writing judgments, they do not, as a rule, write judgments in court lest it should encroach on the time to be devoted to the hearing of cases. They bring all their records home and write judgments there. The Committee recommends (*1*) the reduction of the number of munsifs and sub-judges, (*2*) curtailment of pay, (*3*) reduction of holidays, (*4*) vesting them with summary powers to a large amount, (*5*) appointment of honorary munsifs. Regarding the reduction of the cadre of judicial officers, it should be borne in mind that the whole prestige of the British Government in India depends mostly upon their administration of justice, and protection of life and property and it has accordingly passed into a proverb that "this is not *a magher muluck*." The recommendation for the reduction of the number of judicial officers, therefore, means laying the axe to the root of British prestige for good government. To do justice requires time and patience, as evidence should be taken down, weighed and sifted. To do things in hot haste and skip over records with a view to their quick disposal is not doing justice. As regards (*2*) the curtailment of pay, it should be observed that the pay of the judicial officers has been increased after long experience and due deliberations of years in order to keep them out of penury and out of temptation. If their pay be curtailed, then corruption would be rampant and it would be impolitic in the extreme. (*3*) Judicial officers have no time for recreation; their holidays are usually spent in writing judgments and making up their arrears. The extra holidays only give them a little respite which is indispensable to their health. (*4*) Regarding the recommendation to vest the judicial officers with summary powers in suits of large values, it would no doubt be an expeditious method for the disposal of cases, but call it by any name you like, its name would not be justice. Quality must be the primary aim of courts of justice, and not quantity, which always ought to be a secondary object. (*5*) With regard to the appointment of honorary munsifs, I do not think it possible for anyone possessing ordinary common sense without a knowledge of the law, and without experience, practice, and special training to discharge the duties of a munsif like an honorary magistrate. Complicated questions of law relating to contract, tort, mortgage, inheritance, etc., may crop up in an ordinary money-suit, and when such questions arise, the position of an honorary munsif may be more imagined than described.

Mr. BIJOYPROSAD SINCH ROY: The Hon'ble the Finance Member is entitled to the fullest sympathy of this Council for the very unpleasant task, with which he finds himself confronted, viz., the presentation of a deficit budget in the very first year of his tenure of office as a Finance Member of this province. I think his claim to public sympathy has been more justified by the fact that this unfortunate financial position has been brought about by a financial arrangement over which he had no control—I mean the much discussed Meston

award. Sir, this rough-and-ready financial settlement is the direct and the main cause of our financial embarrassment and of every other province in India. In the Secretary of State's Despatch to the Government of India of the 9th of November last it was stated that every province, with the exception of Bengal and Burma, was working on a deficit. But the budget presented by the Hon'ble the Finance Member has exploded the idea of Bengal's solvency. The small apparent estimated surplus was based on the figures placed before the Government of India in April 1922. But now at the close of the year we find that our revenue from the new taxes is only Rs. 60 lakhs (Rs. 35 lakhs from stamps and Rs. 25 lakhs from amusements) instead of Rs. 140 lakhs, thus resulting in a heavy deficit again. This problem was fully discussed on several occasions, so I do not want to go into the details nor is there time for me to do so. But I beg to point out that the total increased spending power given to Bengal, by the Meston Committee was Rs. 8 crores 67 lakhs—this sum was allotted not on the sanctioned scale of expenditure on the 3rd of January, 1921, the date on which the responsibility was transferred to the Provincial Government—but on the estimate of expenditure of 1918-20. So that we began our career with a deficit. To-day ours is the most heavily taxed province, but about 70 per cent of the taxes, raised within the province are taken away for the benefit of the Central Government. Although Bengal has retrenched and taxed herself more heavily than any other Provincial Government, her deficit is larger than that of any other province. Far from realizing the anticipations of Lord Meston and his Committee, about Bengal's increased spending power of Rs. 11 lakhs she has to-day a decreased spending power of about Rs. 3 crores. Sir, unless an inquiry into this matter is undertaken, by an impartial committee as promised in the Secretary of State's Despatch at a very early date, there will be no salvation for us and our position will be rendered almost impossible.

Now I turn to the budget before us. Sir, the Council agreed to impose fresh taxations last year, but it did so after much hesitation, and with great uneasiness, and on the express understanding the major portion of the surplus would be spent to carry on the educational and anti-malarial schemes, and that the Government would float a new loan, for the capital expenditure in the Public Works Department, and thus to relieve the ordinary revenue of very heavy expenditure, to enable the Government to give more money to the transferred departments. All these hopes have not been realized; even in November last in reply to my question the Hon'ble the Finance Member was pleased to state that that matter was under the consideration of the Government. But we find no provision for a loan in the Budget. Sir, I venture to observe that the Hon'ble the Member, like his distinguished predecessor, is inclined to overestimate the next year's [illegible]

principal heads of our revenue are Land Revenue, Excise and Salt. Sir, the Hon'ble the Member bases his figures of revenue from these three heads on a normal season, nay, not normal season, but on a season of unusual trade and prosperity and industrial development. Sir, it has been stated by the Finance Member himself that the decrease in the stamp revenue is due partly to the fall in litigation, but mainly to the general state of economic depression. In my humble opinion it is too much to expect that the conditions will be favourable as to increase the stamp revenue by Rs. 3,50,000. I beg to remind the Government that the whole thing is a gamble in rain. If there is a bad monsoon, the stablest of your revenues, viz., land revenue, will fall, and with it excise and stamps as a natural sequence to it. Sir, I must say that we have lost faith in our financial advisers, because these are the persons who advised us to pass the supplementary budget in August last. If we read between the lines of the budget we shall find that the whole theory of the increased revenue from stamps and excise is based upon an assumption which is altogether incredible. So that our only remedy at present is to effect all possible retrenchments. I am glad to learn that the Government are agreeable to do so. Sir, the Retrenchment Committee has submitted its report, and if retrenchment is the accepted policy of the Government they should not postpone it on any ground. I confess that I do not agree with the Retrenchment Committee in several matters—its recommendations with regard to the Education Department, or about the dismissal of Government servants or the reduction of pay of the Provincial services—both executive and judicial, before it is possible to throw open the Imperial Service appointments, to the members of the Provincial Service. But besides these there are many things which we should accept and should be given effect to. Sir, it was once said by the highest authority in India that "there are inquiries and inquiries and inquiries to solve," and we are anxious to know in which class the Retrenchment Committee falls.

Dr. A. SUHRAWARDY: I will not abuse your kindness and courtesy in permitting me to speak this afternoon by inflicting a lengthy speech on a tired House. I shall confine myself to a few remarks on the report of the Retrenchment Committee.

The report is a remarkable document, remarkable for its revolutionary and retrograde recommendations, remarkable for its perfunctory examination of intricate questions of administration and finance, and remarkable for its superficial suggestions and heroic remedies. But what strikes me as the most remarkable feature of this remarkable document is its respect and regard for the strong and mighty and its relentless disregard for the feeble and the weak—its supreme faith in the saying of the Seer: "To him who hath shall be given, and from him who hath not shall be taken away even that which he hath." I do not blame the Committee for their cuts, deep or superficial. They were

given the axe. They were given a free hand, and were not supplied with a manual on political finance to restrain or guide them in their mission of destruction. I cannot blame them for proceeding with their task, uninfluenced by any considerations other than those of pounds, shillings and pence—unillumined by the light of statesmanship, administrative and political philosophy.

But I ask—Is it by accident or design that the axe has spared the tall trees and ruthlessly cut down the lowly shrubs, spared the pampered white elephants and slaughtered the dumb-driven cattle? Is it by accident or design that the highly-paid Europeans are spared and the starving Indians singled out for the distinction of extinction? A few examples will suffice. The Committee recommends the abolition of the post of Inspector-General of Registration. I read out a passage from the report:—

The present Inspector-General of Registration as the official representative of Bengal on the Council of State, spends nearly five months of each year in Delhi and Simla. In his absence, his personal assistant officiates as Inspector-General in addition to his own duties as personal assistant. We take this as proof that the work does not justify the employment of both an Inspector-General and a personal assistant. After considering the possible alternatives we have come to the conclusion that the proper course is to abolish the post of Inspector General, and to place the department under the control of the Commissioner of Excise.

The eagle eye of the Committee espies the Indian I shall not say the Muhammadan Inspector-General of Registration but it is blind to the existence of the white elephant, a member of the Heaven-born Service, who also "spends nearly five months of each year in Delhi and Simla." The Committee recommend the abolition of the office of Inspector-General of Registration, but have not a word to say against the expensive system of deputation of three or four highly-paid official representatives of Bengal to the Council and Assemblies in Delhi and Simla to repose in the Olympian heights for nearly half the year (drawing, in addition to their salaries, travelling and residential allowances), only to form part of the official *bloc*. Should not the Government of India pay for this expensive luxury? Or, is this levy also part of the Meston award? If proof of the monumental waste of public money by the system of official *bloc* is necessary, I have only to look around. I find the Commissioner of the Presidency Division, the Chairman of the Improvement Trust, the Commissioner of Excise, not to speak of the small fry, drawing small salaries of Rs 2,000 to Rs. 3,000 a month compelled to waste their time lounging in the lobbies in leisured somnolescence and idle indolence. All this to form the serried phalanx of official *bloc*, occasionally shattered by the frenzy of communalism. I suppose there are men in the ranks of non-officials on whom the Government could depend to vote with them. I suppose there are merchants and landlords, whose interests are more or less identical with those of Government. If these fail, there are the wolves in lambs' clothing, the

non-officialized official—the Advocate-General, the Standing Counsel, the Government Pleader, and the Public Prosecutors.

If the fact of the Inspector-General of Registration's deputation to Simla is a ground for the abolition of his office, the fact of Commissioners of Divisions loitering in the lobby ought to be a ground for the abolition of their posts.

While I agree with the report regarding the abolition of the post of Divisional Commissioners, I am opposed to their re-emergence under the name of "District Officers above the time-scale." If all Commissioners cannot be abolished, at least reduce their number, give them more work and have only two Commissioners, one of the Eastern and one of the Western Circle.

Take another example. The salary of the President of this Council is a mystery. I have tried without success to ascertain it. According to popular belief it ranges from Rs. 3,000 to Rs. 7,000. The salary of the Deputy-President, however, is only Rs. 500 a month. Yet the Committee fight shy of the white elephant in the Chair and slaughter the goat by his side. The Deputy-President must be content with the honour and glory of his office. I wonder if the Committee got their tip from the gentleman who adorns the office. His successor may not suffer from the same "infirmity of noble minds." The present Deputy-President has not cost us a single brass farthing. Yet the vindictive malice of the Committee rewards his services by denying him even the satisfaction and glory of voluntarily giving up his salary.

I approve of the criticisms of the Committee about criminal justice in Calcutta and the recruitment of honorary magistrates. There is a great deal of force in their recommendation of effecting a saving by the employment of retired judicial and magisterial officers as honorary magistrates. But so long as the recruitment of honorary magistrates continues to be the scandal that it is, so long as youth, ignorance, and inexperience are the qualifications for the office of honorary magistrates; so long as irregularity in attendance extending to absence for years is rewarded by the investment with single sitting powers of seekers of influence in certain quarters of the town, so long as performances of mysterious rites and ceremonies—burning the incense of flattery and sycophancy at the altar of a certain goddess in the shade of the Golden Bough of the City—leads to patronage; so long as the police are permitted to interfere with the roster of magistrates;—so long there is no hope of effecting a saving by the Appointment of honorary magistrates and keeping the fountain of justice pure and undefiled.

As regards Members of Council and Ministers, the Committee recommends a Government of four. The recommendation appears to be sound taken by itself, detached from other considerations. But there is a reservation—"one of them should be a non-official." There lies

the rub. First, who is a non-official? Is an ex-Judge, an ex-Presidency Magistrate, an Advocate-General, a public Prosecutor a non-official? You may non-officialize these officials by a stroke of your pen, but can the leopard change his spots. Should he be an Indian? If an Indian, a Muhammadan or a Hindu, or alternately a Hindu and a Muhammadan? After the exhibition of communalism the other day, would anyone suggest that whatever might have been the case in pre-Reform days, under the Reforms it would be safe to leave the pilotage of the bark of the Cabinet in the hands of Indians who have risen to power and influence on the crest of the wave of communalism? You cannot allow a Muhammadan member to pursue his short-sighted, narrow-minded, parochial policy for five years to be followed by a Hindu to do the same. So long as Indians continue to distrust Europeans, so long as Europeans distrust Indians, so long as Hindus distrust Muhammadans and Muhammadans distrust Hindus, so long as the Ministers are debarred from participation in the deliberations of the Governor in Council, so long you must have four members, of whom two must be Indians. I would have two Europeans, officials of wide administrative experience and two non-official Indians, one Hindu and one Muhammadan, "real" non-officials, not superannuated, fossilized, non-officialized officials. (Laughter.)

While on this subject, I am reminded of a silly suggestion emanating from a certain member of the House about the differentiation of salaries of European and Indian members of Council and of Members and Ministers. I do not know from whose wise head this silliest of all silly suggestions has emanated, but I am sure he is not one accustomed to brush shoulders with Europeans on terms of equality. I emphatically repudiate this suggestion and strongly protest against it.

Reduce the salaries of Members and Ministers if you like. Jettison the "hopeless passengers" if you can. Throw overboard the pilot whose paralysed dead hand leaning on the broken rudder of communalism is a peril to the bark of the Reforms, but for goodness' sake do not create a dyarchy within dyarchy. We have enough of dyarchy—dyarchy of race, dyarchy of religion. Let us not give proof of slave mentality by creating a dyarchy of salaries based on racial distinction.

I would like to draw attention to the waste of money on public prosecutions about which the report of the Retrenchment Committee is silent. I have only to mention one case—the *Servant* defamation case—on which thousands have been spent, and I am afraid thousands more are going to be spent in order to exact Rs. 500 or I do not know what. The prosecution ended in conviction in the lower court. There was an appeal. The two judges agreed as to the innocence of the complainant, but differed as to the guilt of the accused. The accused was denied the benefit of the doubt by one judge which the other gave to the complainant. Yet the case has been referred back for re-trial on technical

grounds, and I do not know how many thousands more of public money will be wasted for the examination of the exonerated complainant. This waste of public money must stop.

Had I not been aware that the members of the Committee were an accomplished critic of the University and the author of a University Bill, a retired professor, a successful engineer, and a contemporary of Mr. Montagu at Cambridge, I suppose I would have repeated the mistake of Rai Bahadur Jogendra Chunder Ghose and described them as "a coal merchant, a building contractor, and a criminal lawyer." But my knowledge of their accomplishments precludes me from doing that; otherwise I would quote the dictum of Mill—"The uncultivated cannot be competent judges of cultivation."

The Committee have attempted to go back to the ideals of the Middle Ages so far as education is concerned. Their vandalism aims at the destruction of the two great seats of Oriental learning, the Calcutta Madrassah and the Sanskrit College - monuments of the far-sighted statesmanship of Warren Hastings. Maulvi Fazl-ul Haq has pointed out the hollowness of the argument, ridiculed the suggestion of substitution of Maulanas with flowing beards by Professors of the Presidency College. If, however, the Committee had taken the slightest trouble, they would have found out that the bulk of the money set apart for the upkeep of the Madrassah is swallowed up, not by the grey-bearded Maulanas, but by the beardless white elephant—the Principal of the Madrassah, whose chief business seems to be to assist at the haunts of mirth and merriment, of music and song for the benefit of the European colony in Calcutta. (Laughter.)

In brief, I beg to submit that so long as the members of the All-India services in which Europeans dominate, remain untouched, the subordinate services should not be subjected to reduction in number and salaries. So long as highly-paid sinecures like the posts of Commissioners of Divisions, and the Principal of the Madrassah are not abolished, not a single ill-paid clerk or teacher should be dismissed.

There is no wisdom in raising a storm of dissatisfaction and discontent in the land which will require an expensive police and an army to keep down. The reasons for avoiding taxation necessitate the abandonment of drastic retrenchments of the like recommended by the committee——

Mr. PRESIDENT: Mr. Suhrawardy, your time is up, you cannot speak any longer.

Rai Dr. HARIDHAN DUTT Bahadur: I have only a few remarks to offer in this general discussion on the Bengal budget. The careful reading of the budget on the whole reminded me again and again that

the reputation of the present Finance Member earned at one time as Financial Secretary underestimating his revenue and overestimating his expenditure was not maintained by the figures he expected to get in the coming year out of the new taxations that belied all expectation in the present year. On the other hand, hardly when the budget was a week old the members of the Council have received successively five correction memoranda asking for further demands of (1) Rs. 3,57,000 for Stamps, (2) Rs. 31,000 for Forest Students, (3) Rs. 97,000 under Ports and Pilotage, (4) Rs. 81,000 for Stationery and Printing, and (5) Rs. 97,000 for Irrigation and Drainage, thus underestimating expenditure very considerably and overestimating his revenue. Perhaps many more are to follow. This leaves no doubt in the present budget about overestimation of expenditure. It is an adversity budget with a deficit, and no closing balance and leaves our over-paid, over-officered departments with no money to continue useful old measures or initiate any promising new schemes. We have fresh proposals for adding new inspecting officials without having been able to provide work for even old ones. The same story runs everywhere whether the department is under an Hon'ble Member or an Hon'ble Minister. We loudly talk about retrenchment, we have heard many things said about retrenchment proposals, but we take every step to perpetuate all extravagant expenditure, however condemned. Sir, I would only give a few instances. In the Presidency Magistrate's Court in Calcutta, a new post of a Motor Magistrate was created against opposition in this Council. A Retrenchment Committee examined the position subsequently and declared the Motor Case Court was a "luxury." Before this report was a fortnight old Government appointed a new officer to this post, when the current work could have been continued by an honorary Presidency Magistrate till the final disposal of the question.

There is a consensus of opinion that we have already too many Secretaries in the Secretariat, yet the budget proposes to have one more Under-Secretary in the Political and Appointment Department besides additional clerks and servants. Similarly we are asked to create another new post of an Assistant Secretary as Registrar in the Agriculture and Industries Departments, besides sanctioning a large temporary establishment. Though the hill exodus is condemned, on all sides we find scattered over the budget Hill Allowances; Hill Journey charges provided for all possible and impossible posts. Sir, I may remind the Council that I made certain inquiries about the prices of quinine and extending the cultivation with a view to be able to meet the demand. The replies I received were simply amazing and within a week of the reply the Imperial Institute of London published its report advising Government the very measures that I have humbly suggested. About the provision and maintenance of steam-launches and pleasure-boats the less said the better, but what passes our comprehension is this, that

though no Director of Fisheries was appointed nor vacancies of Superintendents were filled up, the sum of Rs. 12,000 and more has been budgeted for steam-launch in that department. When I come to the Medical and Public Health Departments I find everything in an almost hopeless condition. At every turn we are reminded of rule 12 of the Devolution Rules which requires the Government to employ a number of I.M.S. officers, but we fail to appreciate why the Hon'ble the Minister at the top of this condition displays his anxiety to create additional new I.M.S. posts in the province. Now no devolution rule compels Government to persist in continuing unjustifiable local allowances. We have begun to charge for medicine in the outdoor dispensaries, and on the other hand, we are asked to provide for medicines to be supplied free of cost to the highly paid Government officials. The Eye Hospital in Calcutta still remains unequipped, but we are asked to vote heavy sums for a handful of Anglo-Indian lunatics detained at Ranchi.

We do not understand what disadvantage would result from the replacement of the majority of the Military Assistants by members of the less expensive but more learned service

So long as we are compelled to maintain a limited number of the I.M.S. officers they should discharge all normal duties within their jurisdiction without any additional remuneration and "local allowances." If that principle be adopted from now we will not only be able to open the Eye Infirmary at once but allow once more free medicine to the poor and needy and provide treatment for the indigent rural population by assisting more dispensaries to be opened and maintained.

I have selected only a few of these unjustifiable items at random. I do not want to pick holes in the action of any of the hon'ble members or the hon'ble ministers. Our suggestions are made with the best of intentions and it is not unreasonable for us to expect that our proposals should be considered with similar feelings.

Maulvi EKRAMUL HUQ: At the outset I shall draw the attention of hon'ble members of Government to the birth and death rates in the district of Murshidabad and would like to know what provisions they have made and what provision they contemplate making in the budget to meet the situation and whether they should or should not give their full attention to the subject at once and provide for necessary expenses. The birth and death rates for the last four years are as follows:—

In 1918 births were 50,249 and deaths were 79,969, the excess of deaths over births being 21·7.

In 1919 births were 39,614 and deaths were 64,898, the excess of deaths over births being 18·4.

In 1920 births were 47,868 and deaths were 51,285, the excess of

In 1921 births were 49,547 and deaths were 49,378, the excess of births over deaths being one.

If this state of things is allowed to continue, Murshidabad will be completely depopulated within a few decades.

What are the causes, and what the remedies? Should not the remedies be immediately applied by Government?

Sir, first, the rivers running through the district are silted up and have become the chief source of pestilential diseases.

Secondly, the dozen or more sluices on the banks of the Baghirathi are never opened, with the result that the areas in the interior are not flushed, and there is no deposit of fresh silt to fertilize the land and about 56 per cent. of the arable land in the district is lying uncultivated.

The remarks I have made are borne out by high authorities. Dr David B Smith, the first Sanitary Commissioner, in his report for 1868 says:—

The varying topography of districts is a matter deserving of the closest attention. The altered and altering condition of rivers and of khals involves questions of the first importance. Indeed, one would be almost justified in asserting that the history of rivers and of water-courses generally, in Bengal, is the key to the sanitary history of the country. Is a river broad and deep? Not only does its condition ensure commercial prosperity to the people residing on its banks, but health, happiness, and comparative social vigour are everywhere conspicuous near it. Do the waters commence to leave their former courses? Does the river bed silt and contract? From that day commences the decay of places on its original banks, trade declines, public health deteriorates, the water supply is vitiated, epidemics prevail as they did not before, and a long cycle of adverse sanitary and social events has had its beginning. What occurs in the case of cities and large places on large rivers, is equally seen, on a smaller scale, as regards the fate of villages situated on streams and creeks, when these become shallow and obstructed, thus the history of Bengal, from a sanitary point of view, is the history of its rivers and water courses. It is to be hoped that much greater attention will be devoted to this subject in the future than it has obtained in the past. Civil Surgeons, and Civil Officers generally, should keep careful note of the variations of Bengal rivers, and Government will do well to require of Engineer Officers searching reports on the same subject. I hope I may be excused for thus dwelling on a matter, the importance of which, sanitarily, has not been fully realized. Time and extended observation will, I believe, prove that there is a closer connection than most persons may be inclined to believe between prevailing rates of sickness and mortality, and the depth and fulness, or the reverse, of Indian streams in delta tracts.

For my second remark I refer to the Murshidabad District Gazetteer at page 117:—

The Public Works Department maintains a long line of embankments along the Baghirathi the object of which is to prevent the country on the east bank from being flooded by the spill of the river.

It cannot be gainsaid that both the railway and the country are protected from inundation by these embankments, but the propriety of maintaining them has been called in question on the ground that the land which would otherwise be flooded is thereby deprived of its supply of fertilizing soil. While the river, being confined to its bed, deposits its silt and thus gradually raises itself above the level of the surrounding country.

Now, Sir, under expenditure head 15 and 16, Irrigation, navigation, embankment and drainage, there is a provision for Rs. 25,38,000 and under head 15, Nadia rivers is one of the items of expenditure. I hope the House remembers that it was only in the last session that the Government accepted the resolution to secure a sufficient flow to the river Bhagirathi and I may tell the House that if anything has been done towards that end, it has possibly ended in the usual waste of public money. Sir, it is observed in the Budget that "owing to the shortage of funds on the past few years, the widening and deepening of the Madaripur Bill route had to be neglected to some extent. The budget estimate for the year 1923-24, besides providing Rs. 4,00,000 for the continuance of the Bidyadhari spill operation allows larger provision to make up some of the leeway in the Madaripur Bill route work." All that I ask is whether to a just and humane Government, the lives of their subjects are more important than the Grand Trunk Canal, or the Madaripur Bill route or the Bidyadhari spill operations?

The recommendations made so far back as 1868 by the first sanitary Commissioner were not attended to and we have reached the most alarming stage. I shall not hurl invectives against Government, but I shall ask them to have hearts which grieve for their fellow men prematurely drawn to their graves and shall beg them to feel with the poet when he says

Phul to do din bahar-e janfiza dikhla gaye
Hasrat un ganchon par hai jo bin khile murjha gaye
Flowers had their days and ceased to be
Woe to the buds that never bloomed.

Next, I shall draw the attention of Government to the provision under Public Health. Out of the total of Rs. 25,79,000 Rs. 7,91,000 are provided for establishment and Rs. 15,000 for Bacteriological Laboratories, leaving Rs. 17,00,000 only for substantial work. This is an unsatisfactory state of affairs. More money ought to be provided for doing real benefit to the masses. Here I notice Rs. 4,000 is given to Murshidabad municipality for conservancy work. I shall take leave to remind the Hon'ble Minister that he promised Rs. 10,000 for the waterworks to the Berhampur municipality provided the Council gave the grant. The finances of the Berhampur municipality are in a very bad way and people are suffering for want of sufficient supply of water. This I hope will engage the Hon'ble the Minister's attention and he will do all that is possible for the Berhampur municipality. The question of water-supply in the district of Murshidabad drew the attention of His Excellency Lord Ronaldshay, but the district board cannot do much for want of funds and the Chairman, the Hon'ble the Maharaja Sir Manindra Chandra Nandy Bahadur, in spite of his most earnest endeavours in this and other directions, can hardly provide for adequate supply and make the administration of the district board a success. The

finances of the Murshidabad district board are altogether hopeless, because of the establishment of the Health Officer's Department and free vaccination and the opening of more and more dispensaries, and Murshidabad district board should be helped out of financial stringency due to their carrying out the orders of Government. May I ask the Hon'ble the Minister to kindly think of starting his malaria operations in Murshidabad immediately to save the people there from suffering? This will be the right course and Murshidabad will be the right place for starting his experiments to eradicate malaria.

I notice with satisfaction that the augmentation grant of Rs. 8 lakhs and odd to district boards has been placed under the head Public Health which I hope means that not the size or the income of a district should entitle it to a grant from this head, but its needs; and Murshidabad stands so much in need of Government support that I venture to ask the Hon'ble the Minister to assign the Murshidabad district board about Rs. 1,00,000 from this head.

One of the most important subjects for which provision should have been made is pasture lands. Is it a wonder that my Hindu countrymen are alarmed as the race of cows are going to become extinct? We, the Muhammadans, share their sentiments and I shall humbly ask the Government to make sufficient provision for pasture lands to avert the calamity.

One of the recommendations of the Retrenchment Committee is to curtail expenses on Public Works. I heartily endorse the view. Most or all of the works of this Department should be transferred to the charge of district boards, thus effecting sufficient savings and at the same time helping the district board in maintaining their administration.

I am sorry, Sir, to have to disagree with the views of the Retrenchment Committee in its recommendations as regards education. Muhammadans have been trying to make up some of the leeway and they are starting schools, maktabs and junior madrassahs. I know, in Murshidabad, three junior madrassahs have been started. The junior madrassah at Burdhanpur, in thana Hurshi, in my district is efficiently running for two years without help from Government. Government should come forward to encourage such an endeavour and I draw the attention of the Director of Public Instruction and of the Hon'ble the Minister and hope they will encourage such enterprises and not smother them. Let me hope the Director will at once come forward to rescue the junior madrassah at Burdhanpur. When speaking on education, I should acquaint Government that there is a strong feeling among Muhammadans that a first grade Muhammadan college in Calcutta should be established. I notice that Professor S. C. Mukherji in the course of his speech recommended the abolition of the Hooghly College. He will allow me

to say that it would have really been virtuous and charitable to recommend the abolition of the Serampore College and the retention of the Hooghly College.

Sir, the recommendations of the Retrenchment Committee are not of any value so far as the Co-operative, the Agriculture and the Excise Departments are concerned. There should be no change whatsoever in these departments. The first two have enormously benefited the masses in the past and have great possibilities for doing great good in the future. To conclude I shall ask the Hon'ble the Ministers and Members concerned to see that all unnecessary expenditure is cut down, unnecessary allowances withheld and high expenses on tours curtailed.

Babu INDU BHUSHAN DUTTA: This is the third budget presented to the Reformed Council, and by an irony of fate, which has been mercilessly following the footsteps of this precious dyarchy, it is again a deficit budget, as hopeless, as bureaucratic, and as much out of sympathy with the national aspirations of the people as any of its two luckless predecessors.

In the first year of the Reforms, our popular Minister timidly declared that they had nothing to do with the framing of the budget; in the second year, they declared with a flourish, that if the taxation Bills were passed, they would rebuild the nation in such a manner as to strike wonder to the people; and now, in the third and last year, when the people have been ground down with three new taxes, the budget is again a deficit one, leaving our Ministers in the dreamland of Alnaschar's castle, perchance, still wondering, if the nation can be rebuilt at all, or are they at last out of their nightmare of this enchanted dyarchy like the Hon'ble Lala Harkissen Lal of Lahore?

The last two budgets have but truly vindicated the claim of the non-official members—specially of the opposition members—in reading the sentiments of the people and the financial condition of the country more correctly and more accurately than the financial experts and the representative ministers of the Cabinet. The Hon'ble the Finance Member has done well to admit this fact, and it is hoped that the Government will fully realize their error and follow the guidance of the opposition in this their last budget.

The Reforms Government started with an opening balance of nearly three crores of rupees, and in three years' time, they have succeeded in bringing down to the magnificent sum of Rs. 40 lakhs; even the amounts that had been earmarked for education and sanitation have all been swallowed up in feeding the ravenous appetite of an extravagent administration, in spite of the fact that the Government of India remitted the Provincial contribution of Rs. 63 lakhs, and a much too pliable Council sanctioned three taxes to add to the revenues of the Province. If this is not financial mismanagement, I do not know

what it is. Even in the next budget, there is an overestimate of revenue under stamps and excise. An overestimate of revenue and an inability to effect real retrenchment may hoodwink some people for some time, but it cannot be called good finance or sound business capacity. This state of things has overtaken the Government like nemesis. The Hon'ble the Secretary of State has taken the Bengal Government at their own artificial and false valuation, and now they find that they have dug their own graves as far as provincial financial readjustments are concerned. Government ought not have forgotten that a bankrupt rouses more sympathy than one who has been able to fill his pocket somehow or other. There is, however, one silver lining to this black cloud. The failure of the three taxes will convince the higher authorities that the taxing capacity of the people has been more than reached and unless the Government of India gives us a juster share of our revenues, the Reforms are doomed. No more taxation is possible and I hope Government will take warning that a new registration tax in the shape of enhanced fees for registration will not be tolerated by the people.

The Retrenchment Committee, whose appointment was announced with so much flourish by an admiring Government, whose scope of inquiry was proclaimed as of the widest, and whose personnel was described with such gushing admiration by the Hon'ble the Finance Member last year, submitted their report nearly a month and a half before the budget was presented to this Council, and yet this extended Cabinet of seven members, which costs the taxpayers nearly Rs 4½ lakhs a year, has not yet been able to decide which recommendations to accept. It was a Government Committee, it was in the confidence of the Government, there could not have been the slightest difficulty in framing some of the items of the budget in consultation with the Committee. The Inchape Committee has not yet submitted its report, but the Government of India are putting some of their recommendations in the budget We have been told of a retrenchment of 49 lakhs. Are these your real retrenchments? It was the duty of the Hon'ble Members and Ministers to take the initiative in retrenchment and reorganisation of their departments in the light of the Reforms and the expressed opinion of the people They have not only failed in this, but they have failed in the much easier task of making up their minds about the retrenchments suggested by the Committee The Hon'ble the Finance Member has talked about contingencies. What about the travelling allowances? It would have been the easiest thing to cut it by 10 per cent. in a lump and adjust the departmental grants accordingly. As an instance of the indifference and lack of initiative of the Government members, I may mention a few examples. The Hon'ble Sir John Kerr's famous homily of the bed-rock of retrenchment has already been mentioned. Mr. Spry, as Finance Secretary, declared last year that the limit of retrenchment had been reached, and Mr. Spry, the member

of the Retrenchment Committee, now declares that it is impossible to effect a saving of Rs. 1½ crores. This is retribution indeed!

When we brought in a resolution asking for the abolition of Commissioners, the Hon'ble the Revenue Member at once scented danger and grew sarcastic at our expense. But, to-day, the Government appointed Retrenchment Committee declares that the Commissioners must go. This again is retribution.

When, in the first enthusiasm of this Council, the non-official members reduced the Police grant by Rs. 23 lakhs, the Hon'ble the Police Member at once ridiculed our idiosyncracies and Mr. Campbell Rhodes was so much worried about the matter that he went the length of moving an adjournment of the Council. And now, to-day, he, as Sir Campbell Rhodes, a member of the Government Retrenchment Committee, declares that the Police budget can be safely cut down by much more than Rs. 23 lakhs. This is again retribution with a vengeance. Will Government take note of these facts?

I do not wish to go on with this sad list, but I seriously ask the Hon'ble Members and Ministers to tell this Council what retrenchments, what reorganizations or what developments they have been able to effect, in addition to carrying on the ordinary routine duties of their office. We have, of course, heard good speeches, set in beautiful phrases, about what can be done with money all of us know that; but to-day, we just want to know the results. Let us hear the results of the Reformed Administration. It is no use shouting for more money. Until the India Government relents, you cannot increase your revenues You must set your house in order and find money for nation-building purposes out of the existing revenues If you cannot do it, you have no business to continue in office. You must make room for others who can No efficient Government can be run by glorified heads of departments.

During the last two years, the Council has been crying hoarse about a mere equitable distribution of funds between the transferred and reserved departments As a matter of fact, the Council adopted a resolution that 40 per cent of the revenues should be allotted to the transferred departments From the figures given in pages 10, 11 and 12 of the Blue Book, taking the total figures of the transferred and reserved departments, we find that the revised estimate of 1922-23 give 33·4 per cent to the transferred But, in the new budget for 1923-24, the proportion is 33 per cent Instead of going towards the 40 per cent., we are travelling backwards. This is the Reforms and the value of the opinions of a Reformed Council. An attempt was made last year to make up for this inequitable adjustment by allotting more funds for the transferred departments. But when the bugbear of a deficit loomed large, the transferred departments were the worst to suffer. In a country where barely 9 per cent. of the people are educated, the Hon'ble

the Minister consents to more than Rs. 7 lakhs being cut off from his sanctioned budget. So with agriculture, so with public health. In the Department of Public Health not only does the Minister consent to have his budget cut down, but he actually imposes a mischievous and iniquitous taxation on the poor patients of Calcutta. To raise how much? The magnificent sum of Rs. 25,000 in three months. As against this tax of Rs. 25,000, there is a provision of Rs. 30,000 for buying a motor launch, an extravagant expense, for the Port Officer of Chittagong. This is how things appear in the revised budget! Has this charitable taxation helped the Hon'ble the Finance Member to wipe out his deficit? This taxation is repeated in the next budget. At any rate, this taxation has the charm of novelty in it. Is it a prelude to a new taxation on the death of the people in the shape of death duties? I should request the Hon'ble the Minister to put his hospital houses in order, before he attempts at amateurish taxation. The example of Madras may be an eyeopener to him. As Dr. D. N. Maitra pointed out in his Social Service Exhibition speech at Madras the number of deaths as well as the cost of Madras hospitals is less than in Calcutta.

Indianization of the services has been declared as a part of the Reforms. Let us see what the budget has to tell us on this. I look on Indianization as a measure of financial economy. By Indianization is not meant that we should merely have a large number of Indians in the Imperial Services, getting a scale of pay meant to placate a people who have to serve 7,000 miles away from home. The only way to give effect to it, is to curtail the number of Imperial Service officers. How do we stand there? In January 1921, we had 174 I.C.S. men, in 1922, 184, and in 1923, 186 a gradual stiffening of the steel-frame of the structure. In 1921, 10 per cent. of these were Indians, in 1921, 13 per cent., the process is indeed rapid! With the progress of the Reforms, the non-voted items of the Imperial Services are getting larger and larger. Let us take one department for example. In the Revenue Department, in the budget for the settlement officers in 1921-22, Rs. 27,312 was allotted under the head "voted" meaning that Indian Provincial Service officers were placed in those duties. In 1923-24, the budget provision is nil. The process of Indianization has ousted the Indian element altogether. Among other gazetted officers in the same department, the provision for Imperial officers in 1921-22 was 12,084, in 1923-24, it is just double 24,800. Indianization is being effected in a reverse manner. This is the cumulative effect of the Reforms. In the Education Department, the Imperial officers took 2·71 lakhs in 1921-22. In 1923-24, they are budgeted for 3·43 lakhs. In the Medical Department (hospitals, schools and colleges) the budget of 1922-23 had 5·51 lakhs. This next year, it is 6·20. Is all this due to the usual increase of the time-scale of pay? And so on with the whole list. The result is that every department is top-heavy. In the Industries Department the Direction staff costs

Rs. 2,86,000, whereas the provision for the development of the industries is only Rs. 81,000. May I ask the Hon'ble the Minister, what has this department been able to do for the development of paper, sugar, and match industries? It is a notorious fact that for want of a suitable match tip, nearly 200 match-making machines are lying idle. May I know again what the fourth Deputy Director is doing in the Department of Agriculture? Why do you go on increasing the top? In the Industrial Exhibition held in Calcutta this winter, the Agricultural Department established three elephants, made of *Kakya Bomby* Jute, *Indrasail* paddy plants and *Tanna* variety of sugar-canes. Why is it that this progeny of that great white elephant—the Department of Agriculture—is paraded in season and out of season? Is this all that they have got to show? Has the white elephant become barren? If you want to save the Reforms, you must have a cheaper service for running the cost of administration. Further recruitment to the Imperial Services must be stopped. A province where the average income of an individual is barely £2 a year, cannot afford to keep a service on a scale of pay which is more generous than that of the richest country in the world, where the average income of a man is £40 a year.

I am astonished that there is no provision in the budget for giving effect to the recommendations of the Greaves Committee on the separation of the Judicial and the Executive. The opinion of the Council on this much-needed reform is well known. How long will the executive sit idle, with folded hands and refuse to take the initiative? If this separation is effected, the whole system of administration can be changed and in time, when the Magistrates can take up the work of the Police, real retrenchment may be effected in the cost of the administration. How long will the Government remain callous to the wishes of the people? I know it has been easy enough for the executive to defy the hopeless minority of the breezy opposition, but I can predict this much for the next Council, whether any of us comes here or not, the breeze of the opposition benches will develop into such a storm that the Government will have to yield. Would it not be more graceful to yield in time?

As my resolution on the Retrenchment Committee has not been given effect to, I will not discuss the matter to-day. Now that the financial crisis of the last autumn months are over, when the deficit was nearer a crore of rupees than a few lakhs, signs are not wanting that Government may brush aside many of the important recommendations. I hope the Government will not do it. I trust that when the time for voting of grants arises, this Council will know how to express its opinion by resorting to the practical method of making vigorous cuts in the reserved departments.

Mr. S. MAHBOOB ALEY: It affords me great pleasure to be able to breathe a sigh of relief on the budget presented by the Hon'ble the

Finance Member in view of the hopeful prospect which he had held out against the gloom which spread over Bengal on account of the financial stringency in which the Government is involved. Though we are faced with a deficit of something about Rs. 16,00,000, the announcement that no new taxation will be introduced will be received with great satisfaction throughout the province. I think I am not mistaken when I say that Bengal has reached almost the maximum of its taxable limits. The average earning capacity of its inhabitants who are chiefly agricultural is perhaps the smallest in the world. This decision in regard to taxation is a wise one, but at the same time the proposed increase in registration fees has given rise to the apprehension that it is a new form of taxation in a different garb. We have not much justification in raising the fees as the present scale of fees is already yielding a huge surplus; but if it is eventually decided that this should be done, I would earnestly say that the fees be graduated in such a manner that no burden may fall upon the poor. One paramount difficulty which stands in the way of our placing our finances on a stable footing is the Meston award, and I believe I echo the feelings of this Council when I say that we are at one with what the Hon'ble the Finance Member has said in regard to the provincial settlement. The Government of Bengal will have our fullest support in their claim for more equitable treatment

I share in the disappointment that the budget makes no provision for development and allows for no progress I would invite the careful consideration of the Bengal Legislative Council to the most significant utterance of the Hon'ble the Finance Member that "the budget merely permits the carrying on of the administration in its minimum essentials." It is therefore of the greatest importance from the point of view of administration that the Retrenchment proposals should be examined with the greatest possible care This is all the more necessary because the Retrenchment Committee's proposals are of a drastic character and aim at a single stroke to do away with arrangements brought into existence after years of accumulated experience. I have to raise my voice of protest particularly against the proposals to cut down the very valuable work being done by Government in the direction of primary and high education. It is needless for me to say that primary education is essentially the duty of every civilized State to care for. Any attempt at a reduction in this direction will be fraught with consequences which I do not care to imagine. The other branch of administration in which it is not feasible to introduce any retrenchment is that of Justice. The prestige of Government depends upon the ability and integrity of its judicial officers. Any tinkering with the administration of justice may result in a loss of efficiency which will destroy the credit of the Government. The man in the street does not read the Administration Report, but he believes in a quick and even-handed justice. The well-known saying has been repeated by so great an authority as Lord Reading that

"Justice delayed is Justice denied." Work in our Courts of Justice has increased so rapidly that it takes years to obtain redress in Civil Courts while an ordinary criminal case drags on for months. The European Association has recently passed a resolution in which they have brought to the notice of Government the delays in our law courts. This shows clearly that the personnel of the administration of justice is not capable of reduction. I believe a great deal of improvement will be effected in the disposal of work by a reduction of holidays in Civil Courts which I fully hope judicial officers will cordially accept as an emergency measure. A substantial degree of retrenchment can be effected by increasing association of Indians in responsible administration, and I would conclude my speech by commending this to the practical consideration of the Government of Bengal. I pray, and I hope every one else does, that better times will come when we will be in a position to give Government our fullest co-operation in all measures for the peace and progress of the people of Bengal.

Babu SATISH CHANDRA MUKHARJI: The continual deficit for the last three years is a test of incompetence on the part of Government in the matter of framing budgets. We have been told that there has been retrenchment, but as matters stand is seems there has been sufficient retrenchment, and independently of the Retrenchment Committee the Government ought to have applied the axe deeper in order to effect more retrenchment. We have got two University Bills to put the finances of the University on a sound basis, but who is to find the remedy for the financial crisis of the Government itself? That is the question to which the country demands an answer, and we hope the Government will answer that question independently of the Retrenchment Committee.

Now, as this discussion affords an opportunity to bring some matters to the attention of Government, I will bring to the notice of Government the insanitary condition of the Burdwan division. The death-rate there is considerably higher than the birth-rate, and if it goes on like this, the whole of the Burdwan division will be practically depopulated at no distant date. Malaria, and the want of good drinking water are the chief reasons for this state of affairs. In every case the local bodies are asked to take proper measures in these directions, but that will not do as they have got very little funds at their disposal. The Burdwan division is full of dead and dying rivers and the reclamation of these rivers is beyond the resources of the local bodies. What I suggest is instead of taking up the Grand Trunk Canal scheme which would accelerate trade facilities only, Government should take in hand the Damodar Canal project which is a complete project. It will enable the people to live inasmuch as it will bring in a large flow of water and will be a perennial source of water and all the rivers dying and dead in the Burdwan division will be full of water, and by one stroke as if of the magical wand the entire question of the supply of drinking water in the whole of the Burdwan division will be

solved. So I say first, let the people live and, if they live, they will know how to prosper. If they die what is the good of their prospering? There is no need for the Grand Trunk Canal project and instead of spending money on that project if you spend the entire sum on the Damodar Canal project you will at once solve the question of drinking water-supply in the whole of the Burdwan division. Take the case of the Saraswati river. I am indebted to the Hon'ble the Maharajadhiraja Bahadur of Burdwan for accepting my resolution regarding the reclamation of this river. He sanctioned the survey of the river and the river was surveyed, but alas, there were no funds to take up the question! What is that due to? We are paying taxes beyond our resources, but what are we getting in return? That is the question which every one is now asking.

Then comes the question of education. Is expenditure on education sufficient? I say it is not. The sister province of Bihar has been spending a larger sum of money on University education, but we in Bengal are practically starving higher education. Our friends on the Retrenchment Committee have suggested deprovincialization of educational institutions, as if there is an overflow of money in the local boards and they will be able to maintain them. The only first-rate college in the Burdwan Division is the Hooghly College and that college owes its existence not to Government but to the Mohsin Fund from the interest of which this college was maintained. About the seventies, the Government of India transferred that sum for scholarships to be given to indigent Muhammadan boys throughout the province and in lieu of that the Government paid Rs. 55,000 for the maintenance of the college. The Retrenchment Committee has recommended the deprovincialization of these colleges which is tantamount to abolishing them. If you abolish the colleges in Bengal, then who will work out the Reforms? So I say it is a retrograde measure.

Then speaking about the Retrenchment Committee's report one is tempted to notice the remarks made by them on the judiciary of the country, because if there is any pure thing in the British administration it is the administration of civil justice. But our friends have chosen the subordinate judiciary as the fittest thing for applying their axe. I fail to see why these officers should be chosen to the exclusion of others. We have on many occasions seen the decisions of subordinate judges being restored by the Privy Council although upset by the High Court here. I say that the charges levelled against the subordinate judges by the Retrenchment Committee regarding their inefficiency and dilatoriness are not based on facts. What I say is that such retrenchments will not do. Retrenchments in proper directions must be made and carried out.

Mr. D. C. GHOSE: The discussion of the budget, so far as I have been able to follow, has revealed two notable features upon which I should like to say a few words as my contribution to this debate. In the first place, I notice that there is a disposition on the part of the non-official members

of this Council to think that the Ministers have done little—very little indeed—for the good of the province, although they have been in charge of some of the most vital departments of Government. Well, Sir, I can well appreciate and even sympathize with the difficult position of many members of this Council. Those who represent rural areas—and I am one of them—have absolutely nothing to show to their constituents as a result of the working of the Reformed Government, except the three new taxes which were imposed last year. To the obvious excuse of want of funds comes the easy answer that there has been no lack of funds for providing the members of the Government, seven in number, with their high salaries and appropriate regalia and the members of this Council with emoluments in the shape of travelling and halting allowances. This, of course, Sir, is a crude form of attack upon the Government and the Council, but it indicates the growing despair and cynicism to which our people are being driven on account of the failure of Government to achieve anything for the permanent welfare of the province. However, Sir, I venture to think that there is no justification whatever for attacking the Ministers alone for the fault of the Government to fulfil the urgent needs of the country. We cannot afford to forget—at any rate the members of this Council ought not to forget—that the new Government started its career with a fatal dose of the original sin,—I mean the award of the Meston Committee. The result of that award produced almost a paralysis in the activities of the Government and although the Ministers have made, with the aid of this Council, Herculean efforts to overcome it, they have not been successful. That is the position. We must, therefore, make allowances—large allowances—for the enormous difficulties that the Ministers had to encounter from the very day they assumed office. But, Sir, after making all such allowances, and so far as I am concerned I am willing and anxious to make the most generous allowances, I feel bound to say, upon the evidence that is available to us, that the Ministers have not put up as great a fight as they should have done for the requisite money for their departments. And even when grants have been voted by this Council for the benefit of their departments, they have allowed the Finance Department to interfere, and the result of such interference has been that the grants that we have voted have not been available for the transferred departments. I venture to think, Sir, that the Ministers have failed in placing themselves in a position to fight the Finance Department. The Government of India Act has made a provision for enabling the Ministers to put up a fight for their departments, but they have not availed themselves of the benefit of such provision. Paragraph 36 (2) of the Devolution Rules provides for the appointment, if the Ministers so desire, of a Joint Secretary for the purpose of keeping a watch over the finances of the transferred departments. Why have not the Ministers insisted upon the appointment of a Joint Secretary? If they had insisted upon the appointment of a Joint Secretary, and if there was such a man, he would have helped them to put up a fight for requisite

money for their departments as also to put up a fight against the constant interference of the Finance Department. I do not see how it is possible in the present system of Government with one common purse for Ministers either to do their work properly or even to carry on without the aid of a man to assist them in safeguarding the finances of their departments.

Now, Sir, the other feature upon which I should like to make a few remarks before I close has been supplied by Babu Surendra Nath Ray. In the course of an otherwise admirable speech he made the astounding statement that if there is to be a reduction of the salaries of Members of Government—Ministers and Members of the Executive Council there must not be on any account any reduction or any curtailment of the pay and emoluments of the European Members of the Executive Council. Well, Sir, what in Heaven's name is the meaning of this amazing declaration? Since the beginning of political agitation in this country, no demand has been more strenuously urged than that of equality of pay and status of European and Indian holders of public appointments, and now when after years of fight and struggle we have got in our hands a partial control of Government, Babu Surendra Nath Ray comes forward with the suggestion that there should be no curtailment, if there is to be a reduction, of the salaries of the European members of Governmnet. I do not know with what object or motive the hon'ble member has come forward with this amazing suggestion. But I cannot help thinking, and I am sure every one in this Council will agree with me that such a declaration on the part of a public man is nothing short of a betrayal of a demand which has been urged by all shades of opinion since the dawn of political awakening in this country.

Mr. S. M. BOSE: At the outset, I wish to make some general observations. We all remember the strong opposition raised last March to the taxation Bills, and the well-founded objection to taxes intended mainly to meet the ordinary administrative expenditure of the province; these were sought to be met by a promise that a substantial part of the probable surplus would be devoted towards further expansion of the activities of the transferred departments. It was expected that there would be a surplus of Rs. 60,00,000 and the Hon'ble Mr. Kerr on the 8th March, 1921, said that out of this, Rs. 10,00,000 would be kept for the service of a loan, and that two-thirds of the balance of Rs. 50,00,000 would be allotted to the transferred departments. We all understood, therefore, that a sum of at least Rs. 32,00,000 was to be available for additional expenditure in these departments. It was because of this assurance that many of us reconciled ourselves to the distasteful necessity of passing these Bills. But what do we now find? Most of the additional grants for the transferred departments passed by us last July and August have been surrendered, with the result that these departments have been forced to curtail their activities during the year. We also find that in the new Budget a very inadequate provision has been made for them, e.g., the

revised estimate for 1922-23 for Education was Rs. 1,27,33,000, whereas the estimate for 1923-24 is for Rs. 1,26,68,000, an actual decrease of Rs. 65,000; the revised estimate this year for the Medical Department is Rs. 55,82,000, while next year it is down at the figure Rs. 56,27,000, a paltry increase of Rs. 45,000. In the Department of Public Health, there is a decrease of Rs. 63,000.

All this is highly unsatisfactory, specially to those of us who supported the taxation proposals on the assurance already mentioned. It is perfectly true that owing to unforeseen causes there has not been any surplus, but nonetheless, we demand that the assurance given to us last year should be carried out. We sincerely hope that Government will treat this as a debt of honour and at the earliest possible opportunity make this additional grant of Rs. 32,00,000.

It appears that all the money raised by additional taxation has been spent to meet the ordinary administrative expenditure of Bengal; but I hold that, for meeting such expenditure, the Secretary of State for India and the Government of India are really responsible, and not this Council. The rules framed by Parliament on the Meston Committee Report did not provide Bengal with enough resources to carry on its ordinary work. I therefore submit that the main reason for the failure to achieve a full measure of success in working the Reforms is clearly the inequitable Meston award; it is therefore our duty to set on foot a powerful and sustained agitation to get this set aside. It is not enough to ask for a permanent surrender of the contribution of Rs. 63,00,000 from Bengal, we must go further, and demand the entire revision of the whole system. But the recent despatches of the Secretary of State on the question of financial adjustment have raised in our minds an apprehension that the Meston award is likely to be regarded as a settled fact. But, Sir, we all know about another settled fact which was unsettled, and therefore, we should not cease our efforts to remedy the grave wrong done to us. Sir, I am aware that several speakers have dealt with this topic but its supreme importance is my excuse for again dealing with it.

Turning to the budget, there is very little that can be said about it, as it is a colourless one. I proceed to offer a few remarks about this and the report of our Retrenchment Committee.

The first point that strikes one is the urgent necessity for the abolition of the post of Divisional Commissioners. The question was brought up before the Council on a motion by Mr. S. R. Das, which was accepted. It may be objected that the abolition of these five posts cannot be effected before the numerous laws referring to the Divisional Commissioner are carefully examined and amended. So I suggest that for this year, two posts be kept, one for East Bengal, and the other for Western Bengal, and the other three posts be abolished at once. This can easily be done by an Act of one or two sections.

As to the recommendations of the Retrenchment Committee regarding pay and establishment of the non-Imperial Services, I regret that the Committee have said nothing about the reduction of pay and establishment of the Imperial Services. Then, I do not understand the proposal regarding the reduction of staff. Is it suggested that men already in service are to be turned out? This is unfair and unjust, though the Government may have the legal right to do so. If it is decided to reduce the staff in any department, the best way would be to stop further recruitment and absorb the extra men, or to give them the option of retirement on adequate pension.

There is another suggestion in the report to which I take strong exception, viz., to make the heads of departments secretaries of those departments. This is undesirable for many reasons; the head of the department is already overburdened with departmental work, and it would not be possible for him to devote time to work as secretary. Further, we must have as secretary, a fresh mind, unconnected with the department, to assist the Member or Minister, who cannot possibly look into every matter, and it is necessary that he should have a whole time secretary.

Turning to the important topic of education, I think it will not only be a crime but also a blunder of the first order to think of transferring the Government's responsibility for primary and secondary education to the local bodies, and thus showing a fictitious saving. It is a mistake to suppose that these bodies are now so far advanced so as to be able adequately to discharge their duties in connection with even primary education; and I believe they will themselves decline to take up this task without Government help and control. As it is, with a liberal offer of help from the Minister for the last two years, very few of the local bodies have come forward with schemes of primary education. Far less can they be expected to take charge of high schools. It is not a question of trusting them more, as the Committee suggests. Is it really expected that they will now take up all these duties and tax themselves for the purpose? Sir, I think it will be a sheer waste of time to dwell further on these hasty proposals.

While on the subject of education, I am very glad to find in the Budget an allotment of over Rs. 3,00,000 for the Calcutta University. I presume this is made to enable the University to wipe out its deficit. But I am sorry that there is no special grant for the Science College. The Government gives a miserable dole of Rs. 12,000 a year. I venture to suggest an additional recurring grant of Rs. 25,000 at least.

I regret that the grant of Rs. 30,000 made for improvement of science teaching in the mufassal colleges has not been spent this year; having regard to the admittedly insistent demand for education in the sciences all over Bengal, I submit that there ought not have been any surrender or reduction of this grant. So I do not understand why in the Budget

the sum of only Rs. 16,000 has been provided. This is quite inadequate, and in this connection I desire to bring to the attention of the Hon'ble the Minister, the claim of the Ananda Mohan College, Mymensingh, for a share in the grant. I hope this will not be overlooked this time.

As regards women's education, it is impossible to make out from the Budget how much money has been allotted for this purpose, and I suggest that there should be a special heading in the Budget to show this. But from what I can make out, the amount is quite inadequate, and I desire to draw the attention of the Hon'ble the Minister to this and would press upon him the necessity of making an additional grant. He knows that many useful schemes for expansion of women's education are being held up, especially schemes for building grants.

Next, I desire to call the attention of the Hon'ble the Minister for Medical and Public Health to two matters. First, I refer to the new rules in force by which patients in the Calcutta Medical College hospital are required to pay for treatment. A great public outcry has been evoked and I venture to inquire how the scheme is working and whether it is not possible to revert to the old system. Then I want some information about the various schemes for medical schools, and how far they have matured. When is the proposed school at Mymensingh to be started and what about the other schools?

While on this topic, I desire to enter an emphatic protest against the proposal of the Retrenchment Committee regarding the Public Health Department. I oppose any scheme which would in any way subordinate this important department to the Medical Department. I also desire to enter my protest against the suggestion to abolish the local Assistant Directors of Health. I can personally testify, so far as Mymensingh is concerned, to the splendid work done by these officers, and it would be a bad day for Bengal if these posts are abolished. In a country where the death-rate is gradually nearing the birth-rate, where about 700,000 people are carried off every year by malaria, and about 100,000 by cholera, in a country where more than half the mortality is due to infectious and preventable diseases, there is an imperative necessity for increasing the scope and activities of the Public Health Department. I have no quarrel with the Indian Medical Service but they must move with the times. No longer can they claim a monopoly of medical skill; no longer can they claim a monopoly of all the higher appointments. We must give ample scope to those who are outside the charmed circle The proposals in the report will have the effect of preventing the much-needed expansion of sanitation and public health and also of closing an avenue of employment to non-I.M.S. men.

Mr. HUSEYN SHAHEED SUHRAWARDY: I endorse all that Babu Indu Bhushan Dutta has said particularly with regard to the large promises of the Herculean Ministers and their false prophecies at

the time of the taxation Bills which helped to inveigle number of members of this Council and I shall therefore confine myself to what he has not said.

It is not good form to refer to one's services and prognostications, but the Retrenchment Committee, which I had the honour to advocate, was in my contemplation entirely different in constitution and powers than the one so hastily appointed by the Government. The result is that its recommendations are in many cases such as are acceptable neither to the Government nor to the people. On a perusal of the report one is struck by the lofty cynicism of the authors as well as the different angles of vision adopted by them when approaching the Reserved and the Transferred Departments. In the first case if they choose to offer suggestions of retrenchment they are almost apologetic in tone and profuse in their justifications; in the latter case they are superior, concise and opinionative. However, we have a report and our task is to build on it, add to it, and subtract from it. Now, Sir, it is impossible to deal with it at all satisfactorily and with the budget in the short time at our disposal and the refusal of the Government not to grant us a day or days for its exclusive discussion is sure to recoil on its head, given, of course, a certain amount of self-respect on the part of the members of the Council. Generally speaking, the Retrenchment Committee's report though in many cases worthy of consideration will have to be deferred so as not to cause complete dislocation and be ultimately taken up gradually or piecemeal. In many cases a complete reversal of policy is outlined, in many cases a large number of Government servants will be thrown out of employment to add to the burden of discontent and raise a political situation that Government may find it difficult to cope with. It seems almost impossible for us to carry on even the ordinary administrative functions, let alone the immediate necessities of dealing with cholera, malaria, general sanitation and improvements in other departments which benefit the people directly without a reversal of the Meston award. I really think that the time has come when we should take strong measures even to the extent of dissolution if no adequate relief is granted to Bengal. The Reforms without funds are a farce—and though the control of finance as a Reserved Department is a serious set-back and an inherent defect in the Reforms, the lack of funds is a still greater misery. I think that the Council should take urgent steps to cope with the situation and if the representations to the Central Government have failed, let this Government resign in despair and we are prepared to resign with it.

To come back to the report, I would suggest that the Standing Committees of each Department be allowed to consider it and that such papers as they need may be placed before them, instead of their existing merely in name. The help of the non-officials, however much they may be influenced by the presidency of the Member, will be a valuable asset to the Council.

I cannot help remarking that the Government would be wise to effect retrenchments in the Police Department to some extent as advised by the report. Although I cannot advocate the abolition of mufassal thanas without further scrutiny, still in the matter of the River Police, Trining Schools, Intelligence Branch, Military Police and the roganization of the superintending staff substantial reductions can be made immediately. Then there is the Calcutta Police with its stations, sub-stations, outposts and out-offices, and where even Mr. Spry, to whose sense of humour this report is a standing monument, could advocate retrenchments in the Reserved Departments. I think a clear case has been made out.

We come now to the dislocation that will be caused by the reduction in the services. It has struck us that the abolition of some of the higher posts would remove some recently appointed Muhammadan gentlemen. I must confess, however, that I cannot regard this question from this narrow point of view of benefits to some members of my community. If a just case has been made out for their superfluity, let them go and I have no doubt that they will be provided with responsible posts commensurate with their ability and the position that they have occupied here. But I am more concerned with the general reductions in the services. Apart from the wider political issues which I have suggested above, the position of the Muhammadan servants of Government is far from enviable It is well known to us that for some reasons on which we need not dwell here, the Muhammadans were not admittted into the public services till within recent times. We had to fight hard for our rights, and circulars of the Government fixed the proportion of Muhammadans at 33⅓ per cent. The circulars were observed more in the breach than in the observance until within recent times. Hence the result of dismissing a large number of servants will be to turn adrift a number of Muhammadans if the blow falls on those recently appointed. I would request the Government if they have to reduce the number to see that the proportion is preserved and if necessary cause the senior members to retire so as to cause the least amount of discontent and mischief and injustice, or find other means in the light of equity.

I am, Sir, against the payment of Indian members a lower scale of pay than paid to Europeans. With the brevity characteristic of the report, I need not outline my reasons here, but I would only advocate such a discrimination if all the services were practically totally Indianized. I am also against the reduction of pay of the munsifs.

The recommendations regarding the Education Department, etc., I consider to be a huge joke, and we are only left to conjecture what the members of the Cimmittee had before they made those proposals. I am also against the abolition of the post of Inspector-General of Registration and the representations of that department are entitled to careful consideration.

There is considerable room for the overhauling of the Agricultural, Public Works and Irrigation Departments which we hope to deal with at the time of the discussion of the budget. I cannot put it too strongly that the Committee should have dealt adequately with the question of the Imperial Services and the reduction of the many Imperial posts particularly in the Indian Civil Service and the Indian Police Service, quite apart from the question of Indianization, the principle of which, we are relieved to find, has been accepted in practice, as this unjustifiable increase in personnel happens to be one of the greatest curses in the administration of Bengal.

Mr. D. C. Ghose to-day appears in a new rôle. He finds that the Ministers have not played their part. We wait with calmness for the time when he will again find that the mantle of Hercules still clings to their shoulders and that they are all powerful in their various departments and can still create a joint secretaryship which may mean a vacancy in some other post under the Local Self-Government Department and that he had been too grossly misled in his criticisms in a moment of strength Mr. D. C. Ghose has been too often absent from the debate to know precisely what Babu Surendra Nath Ray said. Babu Surendra Nath Ray made no amazing statement. Only he allowed to the European officers overseas pay or overseas allowance. It is hardly fair to the Deputy-President to have misstated his remarks during his occupancy of the Chair when he could scarcely make a personal statement. When the budget is discussed I hope that the members of the Council will take some intrest in the criticisms of the opposition and not be content to vote with the Government on every point, charmed by faithless promises an example of which Mr. S. M. Bose has only to-day cited, though I join issue with him that the members of the Council who supported Government on that occasion would not have done so at all costs. It is scarcely necessary for me to end with an expression of our disappointment at the placidity of the Ministers, but I feel charitable enough not to lay the whole blame at their doors but to the credit of the Reforms Scheme itself. Nevertheless, when the Council is dissolved, we shall leave it with the realization that, whatever may be the reasons, our attempts at alleviating the conditions of our countrymen have been failures, while only too well we have utilized our powers to bind them in fetters and devitalize their energies.

Maulvi YAKUINUDDIN AHMED: We have heard a lot of speeches on the budget and the Retrenchment Committee's report and I want only to impress upon you the fact that the members of the Retrenchment Committee consisted of Europeans and Hindus and there was no Muhammadan. The European members of it safeguarded the interests of the Europeans and the Hindu members those of their own community, but there was no Muhammadan to safeguard the interests of the Muhammadans. The recommendations of such a committee are worthless. I may

even characterize some of them as absurd, monstrous, and drastic. For instance their recommendations about the abolition of the head of the Registration Department. They want to abolish the head of this department which brings in a large amount of money to the coffers of the State. This recommendation has been criticized threadbare by my friend to the right and I need not dilate on it. The Committee laid its heaviest axe at the very root of education, but left untouched the highest services of the top-heavy administration. They also recommend some cuts in the Subordinate Educational Service. Unfortunately the Muhammadans are in a preponderating number in some posts in this service. In this connection I beg to submit that the bulk of the revenue—about one-third—is derived from the Muhammadans and it is only just and proper that one-third of the appointments should be held by members of that community. I, therefore, suggest that the recommendations of the Retrenchment Committee regarding the abolition of offices held by Muhammadans should be thrown out. If their proposal for the reduction in the number of Members and Ministers be accepted, I am of opinion that the posts of one Member and one Minister must be reserved for Muhammadans because they contribute one-third of the total revenue.

[At this stage the Hon'ble the President returned to the Chamber and took the Chair.]

In accepting the recommendations of the Retrenchment Committee you may do away with any of the appointments held by Hindus, but do not touch any held by Muhammadans.

If the Retrenchment Committee have recommended the dismissal of a large number of ministerial officers, let it be the Hindu clerks who will be dismissed, and not the Muhammadan ones. Sir, one-third of the revenue of this Government comes from the Muhammadans, but it is a thing of great pity that not a single Muhammadan was included in that committee.

Now a sop has been thrown out with regard to the Meston award. A pious hope has been raised in the heart of everybody that the Meston award is going to be set aside by His Excellency the Governor-General in Council. I beg to submit, Sir, that the Government of India are as much in need of money as the Government of Bengal. Therefore, I do not attach much importance to this hope. I do not think this much-desired thing will come to pass.

Our Hon'ble Minister for Education has done away with our first grade arts college. The earmarked money should not have been diverted in this way. Continuity of policy should have been maintained by the Hon'ble the Minister. There was a lakh of rupees earmarked for a Muhammadan college but what has become of it?

With regard to the performance of the Hon'ble Minister for Public Health, nothing important has been done by him in this most important

direction, and now the Retrenchment Committee who are the henchmen of the Hon'ble the Minister say—" Let the public bodies do everything, and not the Government or the Minister for Public Health; the district boards' chairmen and the chairmen of municipalities are henceforth to do everything." I beg to submit that this is not the way in which the Government should shirk their responsibility and throw upon the district boards a duty which, in their present circumstances, they can ill-afford to carry out. The Committee want to cast the odium of taxation on these bodies, for they can hardly do their duty without fresh taxation. Sir, I am of mind that the Retrenchment Committee in this matter have only trifled with truth.

Babu JATINDRA NATH BASU: The Hon'ble the Finance Member and his department are entitled to our thanks for the watchfulness they kept over the expenditure of the Province and making cuts during the year wherever it was possible even in sanctioned grants so that we have not been faced with a large deficit as we might have been had the grants been given effect to in full

The Hon'ble the Finance Member expects that with the growth of trade, conditions will be more favourable But we cannot regulate our budget on the basis of such expectations. We must rely on more substantial grounds for framing our provincial estimates. We should not forget that favourable trade conditions do not react as sympathetically on Provincial revenues, as on the Central revenues. Import and export duties and income taxes which promptly respond to trade conditions, do not belong to the provinces.

What other methods can be devised to establish not only an equilibrium between income and expenditure but to produce such a net balance of revenue as would enable the province to undertake necessary schemes of development? One method is the reduction of expenditure. That method has been uppermost in the minds of the Members of this Council ever since the system of Government introduced under the last Government of India Act came into existence It has been felt that the system of Government which we have inherited is a complicated and expensive system wholly out of proportion to the financial capabilities of the province. These capabilities were badly crippled by the Meston award. The endeavours both of the Government of Bengal and of the people of Bengal to have that award modified have so far been thrown away and no substantial modification has been made. The Government of India has no doubt remitted the contribution of Rs. 63,00,000, but we cannot carry on the administration for ever on the basis of a gift which can be characterized only as charity. The financial relations between the Central Government and the Provincial Governments must be adjusted on a more equitable basis, and we should not rest satisfied until a more equitable adjustment has been made.

I would also urge that Government should respond to public opinion by simplifying the administrative machinery and by rendering it more economical. Up to the present we have not had any clearly defined policy, not to speak of any scheme on the part of the Government as to the readjustment of the administrative machinery on a more economical basis.

That the Government is not unmindful appears from the appointment of the Bengal Retrenchment Committee. The country is eagerly awaiting the decision of Government on the recommendations of that Committee.

Coming to the recommendations, we find that while on the one hand the Committee has recommended the abolition of the posts of the Divisional Commissioners, they have also recommended that there should be three posts for District Officers above the time-scale on the same salary that is now paid to the Divisional Commissioners. I do not think how economy is to be effected if, while reducing some posts, you practically create others costing the same sum.

With reference to district administration, I would urge upon the Government to take into consideration the recommendations of the Greaves Committee as early as possible. With all judicial work taken out of the hands of District and Subdivisional Officers and distributed amongst judicial officers, the work of the District Officers will become much lighter, and some other work like police and settlement in districts, which is not heavy, may well be placed in the hands of the District and Subdivisional Officers. I would also suggest, as has been recommended by the Retrenchment Committee, that some of the smaller districts may very well be amalgamated for purposes of general administration.

The reduction of the pay of the subordinate judicial officers has also been recommended by the Retrenchment Committee. I strongly object to such a reduction. There are other highly placed officials from Executive Councillors and Ministers downwards, a reduction of whose pay will not affect them injuriously. But the pay of the subordinate judicial officers is such as to be barely sufficient for their needs. The subordinate judiciary consists of a hard-working class of capable officers, and the confidence in the British connection has to a great measure been due to the purity and capibility of the Subordinate Judicial Service. The masses have very little occasion to come across the Executive Officers or the officers at headquarters. Their relations with the State are limited to work which is mostly before the subordinate judicial officer. We do not want a return to the days of Warren Hastings and his immediate successors when both European and Indian officers, though paid very small salaries, retired as nawabs or big zamindars.

As regards the munsifs, it is unjust to say that those that are not a success in the profession enter the judicial service. Munsifs cannot enter the service after they are 28 years old. It cannot ordinarily happen that a professional man should be successful before he attains that age.

Success ordinarily comes later in life. The institution of honorary munsifs suggested by the Retrenchment Committee appears to be of doubtful utility.

I would also urge upon the Government the necessity of having one central criminal court for the old area of Calcutta. Municipal Calcutta is much wider, and there are other criminal courts, such as those at Sealdah and at Alipore which deal with the added areas. For the old area of Calcutta no case has been made out for having criminal courts in two separate localities. It means duplication of expenses of establishment and lesser control by the Chief Presidency Magistrate. We have recently heard of defalcations in the Calcutta criminal courts. A central court would tend to do away with many of the defects of the existing system. Until a building can be erected, a suitable building may be rented for the purposes of the Police Courts.

It has repeatedly been urged on the Government that the higher ranks of the Police both in Calcutta and outside are overstaffed.

It is surprising that with the telephone and telegraph, with motor cars and good and plentiful roads, there should be so many Deputy Commissioners and Assistant Commissioners of Police in Calcutta. The Retrenchment Committee has suggested some reduction, but the staff is capable of more reduction; for instance, instead of there being one Deputy Commissioner and one Assistant Commissioner for the Vehicles Department it would be enough if we have two Assistant Commissioners.

The recommendations of the Retrenchment Committee as regards education appear to me to be a little too drastic in some respects. I desire to impress upon the Government the fact that education is regarded in this country as a most important factor in the life of the people. The people believe that they will lag behind the other peoples of the world if the progress of education is in any way retarded. We should also remember that there are communities in this Province which are backward in education. If the special machinery that now exists for furtherance of education amongst these communities has been found to be efficient and the result of its working has produced good results, Government should give the matter careful consideration before interfering with the special machinery that now exists.

As regards the Calcutta Sanskrit College and the Calcutta Madrassah, it should be remembered that they were founded with a special object. They were intended to be schools where the culture of the East and West might tend to assimilate and combine. Orientalists of the West when visiting India have often sought inspiration and information from the Pundits of the Calcutta Sanskrit College, and the manuscripts that are stored in the Library of that College have been of great help to scholars. It would be a retrograde measure if these colleges are abolished.

In this connection I would also urge upon the Government the necessity of reconstituting the University on a democratic basis as suggested by a Resolution passed by this Council. The Hon'ble the Minister has stated that he has no desire to interfere with the powers and prerogatives of the University. But to the people of this country it has been patent that the constitution of the University cannot remain as it is. It urgently requires reconstruction.

It has been suggested that if reconstruction is to come it should be on the lines laid down by the Sadler Commission. It should be recognized that the application of the recommendations of the Sadler Commission would involve an amount of capital and recurring expenditure which the provincial revenues will be unable to bear for the next decade and probably for a longer period. In the meantime we should not stay where we are. We should introduce in the constitution of the Senate a large elective element and a larger infusion of new blood. The collapse of the financial administration of the University shows that the University constituted as it is, is deteriorating. We should take steps to stop the deterioration by all reasonable means.

As regards the Medical Services, it does not appear to be necessary that an I.M.S. officer should be the Director of the Public Health Laboratory and another I.M.S. officer should be the Inspector of Septic Tanks.

As regards the Agricultural Department, it does not appear to be necessary that we should have a Fibre Expert, a Chemical Botanist and an Agricultural Chemist. The Imperial Research Institute at Pusa is so close at hand and the officers at Pusa are so ready to help provincial Governments, that it is waste of money to have a special staff of provincial officers for those purposes.

As regards the Fisheries Department, an attempt should be made of a proper survey of the State Fisheries in the Province. This can be done through the ordinary revenue officers. There should be proper rules for conservation and development of the State Fisheries. Private owners will ultimately follow the example of the State in this matter. It is hardly necessary for the purpose that there should be an expensive establishment in connection with the Fisheries Department.

The Forest Department should be duly looked after. The forests of the United Provinces bring in a considerable amount of revenue. It has turpentine and rosin factories. But though we have, apart from timber, firewood and grass, possibilities for lac, coarse silk, honey and other forest produce, the public are in the dark as to what is being done by Government as regards the development of the forest resources.

As regards the carrying into effect of the recommendations of the Retrenchment Committee and the adjustment of the administrative

machinery, I desire to point out that it may probably be necessary to reduce not only the Provincial Services but also the Imperial Services; But if, in making reductions, the Government of Bengal makes up its mind to reduce the Provincial Services consisting of Indians, and then stay their hands in connection with Imperial Service Officers and say that the Secretary of State for India alone can reduce their number, the impression will go forth that the real object of the Government is not to touch the Imperial Services at all. When reduction comes it should be the duty of Government to see that the axe of retrenchment does not fall upon the Provincial Services alone to the exclusion of the Imperial Services.

Babu SURENDRA NATH MALLIK: I had no mind to take up the time of the Council at the fag-end of the debate, in discussing the budget or its present character which is inevitable. No amount of ability and circumspection in the preparation of the budget can prevent the same from being a more or less unsatisfactory budget so long as the expenditure is allowed to be larger than the income. This is obvious and the deficit is bound to be there, and I thank God that it is so small after all. I must confess that a considerable amount of ability and circumspection have been shown in the preparation of the budget, for which we are, no doubt, thankful to the Hon'ble the Finance Member and his able Secretary. But, Sir, it is as easy to get a satisfactory budget from our present financial position as it is to get blood out of stone.

Circumstanced as we are now, there are but two ways of having a satisfactory budget The first is the securing for our province the barest financial justice by getting the Meston award revised and a more fair and equitable financial adjustment with the Central Government brought about. I am perfectly sure of this, that unless this is done, it will never be possible for us to secure a prosperity budget which will help us in getting the monies which we so badly require for our nation-building departments. It is, no doubt, a matter of repeated disappointment, year after year, to be told that there is no money and that all our legitimate hopes for adequate amount of monies for these departments have to be deferred for want of funds. To enable the Government to remove this highly undesirable state of things, the only thing that should have been done during the last two years was to secure a proper financial adjustment for this province. The charge that can very well be laid at the door of Government is this that they have done practically nothing to bring about this urgent alteration in our financial adjustment and that instead of doing anything in that direction, they took the easier and the more attractive step of levying three new taxes last year.

I took a definite stand against these proposals for new taxation with only 21 other brother members of mine here. That is the highest number that we could get to oppose the taxation, for we believed that the country

was heavily overtaxed and that it could not bear further taxation to support a costly administration. We were told in reply that the objectors were in an unreasonable mood and were out to create a deadlock, and a lot of things were said against us. I am still proud of the day when I took my stand against the taxation measures. (Hear, hear!) And I yet think that I was perfectly right. The facts and figures subsequent to that situation have clearly shown that. We were then given to understand that with the money that would come out of those increased taxes, adequate amounts would be given to the nation-building departments. We were further assured that as soon as the new taxation Bills would be passed and the situation eased to a certain extent, the Government would take up the question of the financial adjustment. Where are those assurances now? They have evaporated into the thin air leaving only the dross of the three new taxations as a clog round the neck of an already heavily taxed people.

So long as the Government do not address themselves earnestly to the task of securing an equitable financial adjustment, they must be prepared to bear all this criticism that has been so justly levelled against them by the non-official members of the Council. It is a pleasure to find that there has at last been some recognition of the usefulness of their criticisms and objections by the Hon'ble the Finance Member. They are after all really not so bad as they used to be painted, nor are they really so useless as the bureaucracy used to suppose.

The only other way by which a satisfactory budget may be secured to a certain extent is by retrenchments. From the very commencement of this Council two years ago, I and some other friends of mine here have been crying for it. The country at large has also been crying for it. The result was that a Committee was appointed, by Government—not so much for our cry as to ease their own financial difficulties—of which I happened to be a member. That Committee had submitted their report to the Government in due course. The report has been supported as well as adversely criticised by various sections of the public in various ways. I am not here to defend that report. That report is its own defence to every careful and unbiassed reader of the same. If it is faulty, no amount of defence would be of any avail. If it is not, no defence is required, so that the report must stand or fall on its own merits and I need not waste the time of this Council on any defence which it is perfectly unnecessary to make. It has been submitted to the Government. Let the Government, after proper deliberation, and after considering all that can be and has been reasonably said about it, whether by way of acceptance or by way of criticism, give effect to it or not, or to so much of it just as they may think proper. We were entrusted with the task and we have done it to the best of our ability and judgment basing it entirely on the evidence, both official and non-official, that was before us. This evidence we cannot produce, because that was obtained

on the assurance that the same would be treated as strictly confidential—even as against the Government, otherwise it could not have been obtained at all. To us the task was entrusted and we have recommended retrenchments in all such departments and to the extent to which we thought retrenchments could be made, without any appreciable loss of efficiency, or for the purpose of substituting a more suitable method of administration calculated to obtain better results for the monies now spent more or less uneconomically. If the Government could be run properly and to the real benefit of the people, as desired by us all without making any retrenchments at all, and also without any further taxation, I for myself would be most happy to have the report relegated to an uncared-for corner of the Government Secretariat. If they can get on equally well by accepting only a portion of it, still I shall be equally happy, as that will prevent unpleasant consequences to some of my countrymen in the Government service. If, however, the Government in its better judgment rejects the whole report as impracticable and unworthy of acceptance, then we have nothing to regret, because we have the satisfaction of having done our duty without fear or favour, and I beg to repeat what I have here said before, viz., that we have never claimed infallibility and are always open to conviction. Now, Sir, as regards the criticisms that have been made it is on this matter that I have got to say a few words for myself and myself alone.

Some of the criticisms are uninformed and show very imperfect acquaintance with the contents of the report and I would respectfully ask those friends of mine, who embark on criticisms of this kind, to first read the report carefully and then to criticize, and not to allow themselves to be misguided by mere scrappy notes and inspirations from interested persons: that will be of no avail. I must confess that we have failed in one thing, and hopelessly failed, viz., in suggesting retrenchments in almost all the departments without touching any of the vested interests therein. (Hear, hear!) There is also, however, the criticism that is reasonable and just though adverse in many important particulars. Such criticism is most welcome and is bound to command our respectful attention, as it is based on knowledge of the report and aims at fairly pointing out its defects and shortcomings according to its own reasoned opinions. It is criticism of this sort which I am sure the Government will take into their earnest consideration while considering the report. To such critics also I offer my sincere thanks, and I am glad there are so many of them here.

Then, Sir, as regards the budget itself, I most freely admit that owing to the heavy work now in my hands in connection with the Municipal Bill at present before the Council and also in connection with the budget of the Corporation, I could not devote that much attention to the Government budget this year as I did on the past two occasions. As any criticism of the details of the budget with an inadequate knowledge of i

will be of no use to anybody, I refrain from wasting the time of the Council by doing the same.

In conclusion, however, I beg to say that I believe both in securing a fair financial adjustment for our province and in effective retrenchments. Unless the Government is prepared to secure both of them and thus place the province on a sound financial basis, the increasing demand for our just dues for our nation-building work can never be met and no budget can ever be really satisfactory to the people of our country.

So long as the province is not placed on a sound financial basis, the legitimate and crying demands for adequate expenditure for anti-malarial works and for proper expansion of primary education, agriculture and industries, will always be there, gathering strength as time rolls on till the dissatisfaction arising out of repeated disappointments assumes a proportion which will be a source of serious danger to good government. No Hon'ble Member or Ministers will be of any use then and so let the Government take heed before it might be too late. (Hear, hear!)

Mr. PRESIDENT: Khan Bahadur, I can only give you five minutes for your speech.

Khan Bahadur Maulvi WASIMUDDIN AHMED: That is really very little time but I will do my best. Two eventful years have passed since the Reforms were ushered in with much flourish of trumpet. His Excellency placed before our mind's vision the picture of a fine edifice, the approach to which we were asked to construct, and his Royal Highness reminded us how health and plenty were awaiting our labours. But visions and dreams have no place in the mundane world of facts.

Within 12 months from that memorable date the Finance Member introduced into this Council no less than a quarter dozen taxation Bills and the Ministers were very enthusiastic to see these Bills passed without any modifications. High hopes were held out that the Bills, be passed into law, would leave them sufficient money for the nation-building, nation-preserving and nation-feeding departments. Bills were passed and revised estimates were framed allowing some off-falls to the Ministers. But here again we have been the dupe of to-morrow even for the child. The proceeds fell short of the expectations and the Ministers had to forego all their shares. Reserved branches also made some savings out of the wastage, but the Ministers were driven to starvation. I ask with all seriousness—is it fair to deny the Ministers, who took such prominent part in the expedition, a fair share in the spoils? The Ministers are in charge of the welfare of the entire population most of whom occupy rural areas and pay most of the taxes. They are the primary sources of the sinews of war, on whose activity depends the stupendous fabric of Government and all our enterprise. How much has been allowed to

them? Looking to the budget figures what do we find? 22.—Expenditure on General Administration rose from Rs. 1,09,00,000 to Rs. 1,26,00,000; 24.—Administration of Justice from Rs. 1,03,00,000 to Rs. 1,13,00,000; 31.—Education (Reserved) from Rs. 6,84,000 to Rs. 10,66,000. In Education (Transferred) there has been an increase of about Rs. 10,00,000 of which the University is responsible for Rs. 5,00,000 and primary education got an increase of Rs. 1,00,000 only over the actuals of 1921-22. Looking from another standpoint we find in almost all other branches including Education (Reserved), the figures have exceeded the figure of the optimistic revised budget of 1922-23, whereas education fell short by Rs. 1,68,000. The University and secondary education gained by Rs. 1,27,000 and Rs. 1,07,000, respectively, because higher salaries had to be paid and money must come from the poor pittances of the dumb millions for primary education because they cannot touch other pockets with impunity. Grants to hospitals and dispensaries lost Rs. 2,00,000 from the revised estimates and Rs. 1,73,000 from the actuals of 1921-22. Thus the same principle of greasing the oily head and starving the poor permeate all through the framing of the budget as that must be a safe and convenient procedure. How long will this state of things continue in a system of Government where every one speaks loud about democracy? Muhammadan interests have not been fairly considered, there is no provision for starting a Muhammadan Arts College which is long due. No provision for land improvement and no adequate provision for combating cholera, malaria and other fell diseases. The poor cultivators, whose labour does not divide the day from night are never thought of. There is no trace of any attempt to save the poor peasants from the freaks of nature which hinder their activities and carry away the fruits of their year-long labour.

Turning to the recommendations of the Retrenchment Committee we find that they rode rough-shod over the claims of the poor and needy. Oh! you want Education—you can go on without it as you did in the past. You want medicine—it will not suit your constitution. You want relief from the unscrupulous money-lenders—you are accustomed to it from generation to generation. That is no ground for complaint. You want nursing when sick—you cannot have it without paying for it. If you want to indulge in these luxuries you must tax yourself. I see you say you have paid your last farthing, but I must have them all for my comforts, who will think for you. But there is no reason for despondency. Cheer up, man; go to your field; there is hidden treasure underneath.

Mr. PRESIDENT: Your time is up, Khan Bahadur. You must stop now.

Khan Bahadur Maulvi WASIMUDDIN AHMED: Can I not have another five minutes.

Mr. PRESIDENT: No. I cannot allow it. The House will now adjourn, and after the adjournment I shall ask the Hon'ble Mr. P. C. Mitter to address the Council.

The Council was then adjourned for 15 minutes.

After the adjournment—

MINISTER in charge of DEPARTMENT of EDUCATION (the Hon'ble Mr. P. C. MITTER): I desire to assure the House that I sympathize with the keen note of disappointment expressed in the speeches of most of the members. When members like the Maharaja of Nadia and Raja Maniloll Singh Roy spoke in the strain in which they did there could only be one explanation, namely, that gnawing disappointment wrung out certain words from them. I can well appreciate that disappointment because I feel it as keenly—perhaps far more keenly—than any member of this House; but if there is reason for disappointment, if there is reason for thinking that during these two years of their and my term in the Legislative Council, we could not achieve much in the immediate present, is not there another side of the picture? And to that side, I desire to address a few words before I deal with the specific questions relating to the departments under my charge. I desire to put two questions to this House, and through the members of this House to the outside public. Have I and the other members of this House—I apologise for using the first person singular, but my excuse is that I have been specially singled out and attacked—I repeat, have I and the other members of this House, whose support I value and whose support I always had and whose support I venture to think I shall still continue to have, have I and those members done what was humanly possible to do under circumstances of great difficulty? That, Sir, is the first question. The second question is—I again apoligize for using the first person singular—have I and my colleagues in the Government—whether on the reserved or on the transferred side—during these two years and the heads of the Government, done our utmost to meet these difficulties which after all were not difficulties of our creation? These are the two questions, Sir, which I would put to the House and through the House to the wider public outside. I want a just and impartial answer to these two questions. I am confident that from those who will approach these two questions with just and fair mind, there could only be one answer and one answer alone.

I have spoken of certain difficulties and what are these difficulties? Sir, on the 3rd of January, 1921, the Reformed Government was started with a draft deficit budget already prepared, the deficit being about Rs. 2 crores and 12 lakhs. It started, Sir, under the shadow of a grave wrong done to this province by the Meston award. On the figures of the year 1920-21, out of Rs. 34,03,00,000 of the total revenue collected within

the province, about Rs. 25,63,00,000 were taken away by the Central Government—the Government of India—and only about Rs. 8,40,00,000 were left to the Provincial Government. The province was left only with the power to tax the poverty and the vice of the people—I mean cess on land and taxes on excise and litigation—while the Central Government retained the power to tax the riches and the wealth of the province—I mean income tax and customs duties on jute and other commodities. The position was undoubtedly one of difficulty. Now what did we do? Did we or our supporters in this House merely wring our hands in despair? Nothing of the kind. We appreciated that these difficulties were our heritage and we made up our minds to face them manfully and resourcefully. We explored the situation and turned our attention first to retrenchment. Within the first nine months of the existence of the Reformed Government and the life of this House, we retrenched to the extent of Rs. 89½ lakhs and this fact was mentioned by Lord Ronaldshay in his address delivered to this House on the 21st of November, 1921. Out of this retrenchment of Rs. 89,50,000, Rs. 83,00,000 were retrenched on the reserved side of the Government and Rs. 6,50,000 on the transferred side. Can it be said that the reserved side of the Government on this occasion was unjust to the transferred side? My answer is a most emphatic "No." It may be a popular thing, it may be a good vote-catching plea to say that the reserved side acted unjustly to the transferred side, but the House know the facts and must judge by facts.

Kumar SHIB SHEKHARESWAR RAY: Look what the tax has shown.

Mr. PRESIDENT: I must ask members not to interrupt the member when he is addressing the House.

The Hon'ble Mr. P. C. MITTER: Lord Ronaldshay told the members of this House that the Rs. 6½ lakhs retrenched on the transferred side would be automatically restored as soon as finances permitted and a good portion of that has already been restored. That was the first step taken by the much-abused Reformed Government. There has been some change in the personnel of that Government during these two years and there are to-day only five members who have continued in office during these two years and these five members are persons whom a certain class of people like to describe as "brown bureaucrats," the other two members have changed and the Governor has also changed. For the continuity of policy—a policy mainly one of retrenchment—these five members can claim some credit. Not content with this retrenchment we have made further retrenchments. I desire to stand on facts and be judged by facts. Only the other day my hon'ble colleague, the Finance Member, in answer to a question, said that Government had retrenched recently to the extent of Rs. 48,88,000 and odd. Out of that retrenchment the transferred side

was responsible for Rs. 18,00,000 and a good portion of this Rs. 18,00,000 was taken from the expansion due to the supplementary grants voted by this House in the July and August sessions of the Council last year. The total retrenchment already effected is, therefore, Rs. 1,37,50,000 in all. I put it to this House, Sir, in the past history of this province, has there ever been such a heavy retrenchment? Let those who criticise us answer this question. Has there ever been such a retrenchment in any province of India either past or present? I assert that in no other province, whether before or after the inception of the Reforms has there been such heavy retrenchment. The credit must be shared with the Legislative Council and I claim that, but for the skilful and patriotic manner in which the majority of the members of this House, who are my supporters and the supporters of my colleagues in this House, handled this very difficult situation, there could not have been such heavy retrenchment. In spite of what irresponsible critics, who love to revel in irresponsible criticisms may say to the contrary, I say that the majority of this House acted with courage and resourcefulness worthy of any Parliament in the world. If the majority of this House agreed to taxation before retrenchment, what would have happened? Perhaps the retrenchment would not have been so heavy. We started with retrenchment of Rs. 89,50,000, then came the taxation proposals. The majority of this House have always pressed for retrenchment; retrenchment of a certain type, however, cannot be effected in a day without serious loss of efficiency and breakdown of the administrative system, so that the kind of retrenchment we have already undertaken must necessarily be retrenchment which can safely be undertaken at this stage. Not content with this heavy retrenchment the majority of the Legislative Council suggested a Retrenchment Committee; the members of the Government and His Excellency Lord Lytton, always responsive to sound opinion of this House, appointed a Retrenchment Committee. Is that an indication of flouting the opinion of this House as some of our critics are so fond of ascribing to Government? That Committee has suggested retrenchment to the extent of Rs. 1,65,00,000 in all. Their recommendations are of such a far-reaching character, their recommendations, if accepted, will involve the dismissal of such a large number of Government servants that Government must take time to consider the matter carefully. Some members of this House for vote-catching purposes have chosen to assert—"You, the Government, had the Report for some weeks past. If you really wanted to give effect to the recommendations of the report you could have done so." I venture to think that these members themselves do not and cannot believe in this assertion. But as a charge has been made I propose to examine it very shortly, for it is hardly worthy of serious consideration. In the first place, as regards the members of the All-India Service—whether European or Indian—we, the local Government, cannot act without the sanction of the Secretary of State. Will it be right to abolish posts or dispense with the services of the comparatively poorer section of the Government

servants consisting mainly of my countrymen before we touch the better paid services? Will it be right to strand a large number of comparatively poorly-paid services in middle life without making suitable arrangements or provision for them? Considerations like these will make it pretty obvious that those of the recommendations of the report which require abolition of posts or dismissal of men cannot be given effect to without further examination and without further arrangements. Is it not right and proper that we should take reasonable time to examine this report? Their recommendations, I have no dobut, Sir, will be duly and carefully considered. I will not attempt to anticipate the decision of Government, but I can assure the House that Government will give the fullest consideration to all the reasonable recommendations of the Committee as this Committee after all was appointed by Government. Government will, at the same time, I have no doubt, give due consideration to the just claims of its officers, whether Indian or European. The Finance Member, however, has already promised to save more than Rs. 10,00,000 in contingencies alone and the saving of this Rs. 10,00,000 will wipe out the recurring deficit of Rs. 6,00,000 and this Rs. 6,00,000 is the total recurring deficit.

These are some steps which this much-maligned Govenment have taken regarding retrenchment. But we took other steps to improve the financial position of Government. We tried to set aside the Meston award and we particularly succeeded. The contribution of Rs. 63,00,000 to the Government of India has been temporarily suspended by the efforts of the majority of this House seconded by the Government. This House passed a resolution and sent a deputation to the Government of India and some members of our Government with some non-official members of this House formed the deputation. The result is known to the House. We are not satisfied with this result, but still, there it is, at any rate, something tangible has been done. We want much more. We want the Meston wrong to be righted. We want that we should have at least enough resources to carry on the responsibilities of the provincial Government on the scale of the sanctioned expenditure on the 3rd of January, 1921. In order to achieve this end we want far more assistance from the members of this House. We want that members of this House of the type of Kumar Shib Shekhareswar Ray, whose industry is undoubted and whose ability I readily acknowledge—we want that members of this type, instead of concentrating all their attention on idle, wordy, and empty criticism should help us in getting this wrong righted. We did all this in spite of many adverse circumstances. The House may remember that Sir John Kerr in his budget statement before the House last year stated that there was a fall of about Rs. 76,00,000 in the realization of ordinary revenues of the province. Again the Hon'ble Mr. Donald stated in November last, in answer to a question, that there has again been a fall of Rs. 10,00,000 in the realization of the oridnary revenues of the province this year. Can

anybody, but Providence, be responsible for these adverse circumstances? Surely, our severest critics do not seriously mean to say that this much-abused Government is responsible for this fall of Rs. 76,00,000 in the realization of ordinary revenue last year and the fall of Rs. 10,00,000 in the realization of ordinary revenue this year. But for this unfortunate fall in the ordinary revenue the position would have been much better.

Then I come to the question of taxation. We started with a deficit of Rs. 2,12,00,000 and as retrenchment alone was not sufficient to meet the difficulties of the situation, we had to tax the province. We did tax the province and I stand by that taxation in spite of cheap criticisms to the contrary——

Mr. HUSEYN SHAHEED SUHRAWARDY: Why did you make promise?

The Hon'ble Mr. P. C. MITTER: Please do not interrupt. We did not break any promise. As regards taxation it was seriously suggested that there should be a cess of two annas in the rupee to obtain an additional source of revenue. This form of taxation, if imposed, would have been a periodical—a quarterly or at any rate an annual impost – and would have affected over 42 millions of the poorest population of Bengal. Government ultimately abandoned the idea of imposing this cess. Hon'ble members will find it stated in Sir John Kerr's speech that the imposition of this cess was seriously considered, but ultimately given up. Government, ever responsive to the reasonable opinion of the majority of the members of this House, then imposed the three taxes. These taxes were mainly taxes on the comparatively well-to-do, taxes on occasional transactions not affecting the every-day life of the people or the vital necessities of the people. There can be no comparison between these taxes and taxes like land-cesses which would be realized from rich and poor—more from the poor than from the rich—with regularity and precision. Taxes like cesses on land would be attached to land and would then affect not only the present generation but succeeding generations. The taxes that we imposed were taxes of a different character altogether, they were taxes of an occasional nature and as compared with land-cesses much lighter. These three taxes were estimated to bring in Rs. 1,40,00,000, but have actually brought in only Rs. 55,00,000. What then is the position? We have retrenched to the extent of about Rs. 1,50,00,000 and we want to retrench more and we have taxed the province to the extent of about one-third of the amount of retrenchment already effected although we propose to retrench even more. To sum up, we have improved the financial position of the Government, as compared with the position on the 3rd January, 1921, by about Rs. 2,68,00,000, and but for the adverse circumstance of the fall in the realizations of ordinary revenues, but for the adverse circumstance of the fall in the realizations on the three new taxes, the financial condition of the province would have been fairly satisfactory to-day. This Rs. 2,68,00,000 is made up as follows:—About

Rs. 1,50,00,000 by retrenchments actually effected, about Rs. 55,00,000 by taxations actually realised, and Rs. 63,00,000 by the suspension of the contribution to the Government of India.

I claim that for this achievement the majority of the House, the Ministers, and the other members of the Government, and the two heads of the Government during this period, Lord Ronaldshay and Lord Lytton can claim every legitimate credit. It is a record of which those members of the House who sided with us, can always look back with legitimate pride in spite of cheap criticisms to the contrary. They shouldered their responsibility in a manner befitting a far more experienced and well-seasoned Parliament than this infant institution—the first Legislative Council of the Province of Bengal. I claim for the majority of the House that by the way they shouldered their responsibility, they have turned the corner and saved the province from bankruptcy. It is easy to criticise the taxation proposals. But let those who criticise turn in all seriousness to the picture of the position of the province if there were no taxation and no retrenchment. By taxation and retrenchment the majority of the House have saved the province from bankruptcy and all that follows from the bankruptcy of Government. They have made stable Government and, therefore, stable society in Bengal possible during the last year and a half. Just picture what would have happened without these taxations and retrenchments. The law courts, at any rate some of them, would have ceased to dispense justice, if not completely, there would have been at any rate such curtailment in the dispensation of justice that justice would have been denied in many cases; police-stations in many places perhaps would have to be shut up; crime would go on undetected; some hospitals perhaps would have to be closed on; many educational institutions would have collopsed. I am criticized to-day for not increasing educational expenditure. Although I am as keen on expansion of education as anybody else is this House, yet if the steps taken as regards retrenchments and taxation were not undertaken then many schools and colleges would have to be closed, then grants-in-aid to many deserving schools would have to be stopped, the University would not get its Rs. 5,50,000 to wipe out its deficit. It is unnecessary to go into further details of this gloomy picture. Anyone who would try to visualize the position with honesty and free from political bias will easily be able to realize what the position of society in Bengal would have been if stable Government ceased to exist.

Sir, I claim that we have now turned the corner. I claim that now we have a fairly bright future before us. Assuming that it will be possible for us to accept only a fraction of the recommendations of the Retrenchment Committee during the course of the next official year, it is clear, it ought to be clear, to the members of this House that there is likely to be a surplus. But I would warn the House against one thing. Gaining by past experience, I hope we shall be allowed to handle that surplus very carefully and that we shall not be pressed to get rid of that surplus too quickly. If there be a recovery in the fall of the ordinary

revenue, this surplus will increase. If there be a recovery in the collection of the new taxes, the position will be even better, and last, but by no means, least, if financial justice be done to our province by the setting aside of the Meston award, then the future of the province will indeed be a bright one. Then indeed, it will be possible in the course of the next few years to undertake far-reaching schemes of education, sanitation, agriculture and irrigation and to provide speedier justice, and perhaps to make police administration more popular with the public by improving the position of the members of the police force in the lower ranks so that the criticisms which are made to-day against the police will no longer be made.

We, the Ministers, have been criticized as if the present difficulties were due to some personal laches of our own and as if the conditions and circumstances surrounding us were such that with a little more energy, with a little more effort, we could have produced wonderful results. Is such a criticism just and fair? I put it to the House—are not our difficulties, are not our disappointments due to a root-cause over which neither the Ministers nor the Members of the Government, nor even the members of this Legislative Council had any control? But I put it to every right-thinking man—I was going to say to every honest man—are we in any way responsible for the Meston award? Is not the Meston award the root-cause of the trouble? That award was a legacy which we inherited along with our constitutional powers under the Statutory rules of the British Parliament. The huge crushing deficit was there and so was the Meston award, but did we sit quiet, did we sit idle? No, we fought against a most difficult situation as best we could and did all that was humanly possible to do. I claim—and I make bold to make this claim—that after the din and bustle of the present controversy are hushed, and after the interested criticisms of certain classes of people who have their own peculiar reasons for belittling the achievements of the Legislative Council and of the first Reformed Government—after these interested criticisms have found their true level by afflux of time—the future historian of India will, I have no doubt, come to a just decision on the true merits of the question. The future historian of India will say that the first Legislative Council of Bengal and the first Reformed Government of Bengal did not fail in their trust and I am sure that neither the majority of the members of this House nor the Ministers and the Members of the Government will have any cause to be ashamed for the part they played in these two difficult years. We are ready and willing to be judged by posterity and by "we"—I include our supporters in this House—we can claim, at any rate, that we have created a future full of hope and full of brightness. We have infused a spirit of faith and hope. We have done the spade-work honestly and faithfully with a sole eye to the good of the province and for the betterment of its taxpayers and people. The future Government, at any rate the Ministers of the next Government, will be

able to start on a sure foundation of financial stability if not of actu prosperity—a good fortune that was denied to us.

I admit that during the last two years we have gone through vei dark days, but I assert again that we did not wring our hands in despa but as befitted a people who want liberty, who love it and who want sel Government and shall have it at any cost, we did what, of all th provinces in India, Bengal alone could do. We have proved ourselve worthy of liberty and self-government. Our infant Parliament ca claim a place of honour among the great Parliaments of the world.

I apologize to the House for these somewhat lengthy remark dealing with the general question, but I feel that these remarks were ver necessary to clear the atmosphere. With your leave, Sir, I will now pro ceed to the more immediate criticisms relating to my department. I wil first of all say a few words about the Registration Department whicl belongs to my portfolio. I desire to inform the House that I would lik o reserve my opinion about the comments and the proposals made about his Department in the Retrenchment Committee's report and by th members of this House on that report. I may, however, tell the House hat I shall be very pleased indeed to take the Members of this House nto my confidence in an informal way at a later stage, if they would ask ne to take them into my confidence. As Government have not yet come o a decision about these proposals I do not like to express my views on hem at this stage.

Then Sir, I will turn to Education. But before I deal with the various oints arising on the Education budget, I would like to inform the House hat it is not possible nor is it necessary for me to deal with the detailed riticisms of various members and I do not propose to deal with them. f I omit to deal with some of the criticisms, members will please under-tand that it is not because that I have not noticed their criticism—all ie criticisms have been carefully noted down but because it is not ossible to deal with them within the time at my disposal. If any on'ble member desires to have any further information, Mr. Hornell, Ir. Roy, and I will be delighted to give them any information they ıay want.

One charge has been repeated by member after member and that is ıis: that I agreed to have a cut of Rs. 7,00,000 and odd made in my udget and that I weakly yielded to this unjust cut. Sir, nobody knows etter than Mr. Donald whether I yielded weakly, but neither I nor Ir. Donald can disclose the secrets of our prison-house. I desire to and upon facts. The total cut in the Educational Department was a it of Rs. 7,72,716 and hon'ble members will remember that this cut was part of the total cut of Rs. 48,00,000 and odd for the whole Government, it of which about Rs. 30,00,000 were cut from the Reserved Department. I shall now place before the Council some of the important items which form the component parts of this cut of Rs. 7,00,000 and odd.

Rs. 1,20,300 was saving due to not filling up posts in the Indian Educational Service on its teaching and inspecting side. Those who so glibly criticise will, I hope, change their opinion when they come to learn that I have made very few appointments in the Indian Educational Service and that there has not been a single appointment of any European since January, 1921—but I do not want to be misunderstood—I would appoint the best man available irrespective of race or creed. I did not appoint any European because it was not necessary to do so. Then, Sir, Rs. 40,000 was due to saving by not filling up posts in the Bengal Educational Service, both in its teaching and inspecting side. That accounts for about Rs. 1,60,000. There has been a similar saving in the Subordinate Educational Service. It has not been possible to give a reasonably approximate figure without undue labour, because, as the House will remember, the salaries of the Subordinate Educational Service were increased during the year, but I may assume that the saving would be at least Rs. 5,000. I have saved Rs. 50,000 in travelling allowances under the head "Inspection." I hope the House will now realize that before one criticizes one should try to get at facts and a ten minutes' conversation with me or with Mr. Roy or with Mr. Hornell would have placed these facts at the disposal of the member. But these facts would not do for them. Sir, I have saved about Rs. 4,000 by critics who criticize only for vote-catching purposes and these inconvenient facts would not do for them. Sir, I have saved about Rs. 4,000 by not filling up certain specific posts in the inspecting line. I have saved Rs. 29,000 under the head "Direction" which means the Director's office establishment. This saving of Rs. 29,000 was out of a total budget figure of about Rs. 2,25,000 or, in other words, I saved nearly 13 per cent. I have saved 71 thousand out of a total grant of about 5 lakhs and other head "Miscellaneous." The sum total of these figures is Rs. 3,19,300. I have saved Rs. 21,000 under the provision for playing fields and sports, although, I admit that an advance in this direction is very desirable and I am very keen about it, but as it was not so urgent that we could not afford to wait till our financial conditions improved, so I did not hesitate to cut down a portion of this grant. Further, some of the schools were not immediately ready to utilize the sum of Rs. 15,000 which was provided for the improvement and acquisition of playing fields. Further, in many places in the mufassal there are facilities in the shape of some sort of open space. Under the head "Manual Instruction" I have saved Rs. 28,000. Here again, Sir, all the schools were not ready and that was one of the reasons for this retrenchment. Then there was a provision for schools under the Bengal Children Act and the amount provided for was Rs. 30,000, but as the Act did not come into operation there was a saving under this head.

Then, Sir, comes a very big amount regarding the non-payment of Rs. 3,00,000 for Primary Education to the Calcutta Corporation. What

are the facts? In the year 1921, we actually handed over Rs. 3,00,000 to the Corporation on condition that they would find Rs. 5,00,000 out of their own funds and utilise the total amount of Rs. 8,00,000 for the expansion of primary education in the town of Calcutta. But the Corporation could not spend anything under that head in 1921 and for the greater part of the year 1922, till the present acting Chairman started some schools. But they have not yet been able, I understand, to spend even a small portion of the Rs. 8,00,000 they have at their disposal. In the ordinary course the grant would have lapsed as it was beyond ordinary human possibility that the Corporation could spend the amount within the year. .That accounts for Rs. 6,98,500 out of a total of Rs. 7,42,716. The remaining sum of Rs. 44,000 is made up of various small items. One of them being an item of Rs. 5,000 for non-payment of certain increased stipends to some of the Guru-training Schools.

I trust, Sir, that these figures will satisfy all fair-minded critics. It has been repeated by many of my critics that there has been no expansion of education in my time. Here again a ten minutes' conversation would have placed the materials at the disposal of my critics and would have saved the time of the House and after all, the time of this House means the money of the taxpayer. I claim, Sir, I expanded as much as it was possible to expand under a very difficult financial situation of which I have already given a general outline. I have provided two grants for Rs. 5,50,000 to the Calcutta University for wiping out their deficit—deficit for which the local Governments are in no way responsible. I have allowed a grant of about Rs. 40,000 for the expansion of girls' education. I appointed a Bengal Educational Service officer instead of an Indian Educational Service officer as Physical Director and I have already arranged for some improvement in the Physical culture of our student population although, I admit, regard being had to our financial difficulties I have not been able to do much in this direction beyond making a very healthy begining. I have provided 43 special scholarships for Muhammadans including scholarships in the Bengal Engineering College and the Ahsanullah School of Engineering, Dacca, and also certain scholarships in the Dacca University. I have provided for increased expenditure for the development of the Islamic Intermediate College in Dacca, and also for certain Muhammadans institutions. I have provided for 103 special scholarships for backward classes as also certain educational grants for the improvement of education amongst backward classes. Regard being had to the shortness of the time at my disposal I do not place all the facts about the expansion of education for backward classes, but I may say this that I have expanded by about six times the sum which used to be spent before I took charge for the education of that section of the backward classes for whom Babu Nirode Behary Mullick and aBbu Bhishmadev Das are specially interested and that I have expanded by about 50 per cent. if the other sections of backward classes, such as, Sontals, Mughs, and aboriginal tribes are included.

I have provided recurring grants to mufassal colleges for improvement of teaching in science. I have provided for the expansion of primary education under certain experimental schemes based on Mr. Biss's report. I have sanctioned the schemes of every local body which applied to Government and agreed to abide by our conditions. I have reorganised and improved the pay and prospects of the Subordinate Educational Service by giving effect to a scheme which was pending before the Government for nearly twenty years. By so doing I claim to have improved the status and position of a very large body of public servants who, as teachers and lecturers in a large number of schools and colleges, are helping to build up a nation. Lastly—and this is the tenth item—I have reorganized and improved the pay of the clerical services of the Education Department. I claim, Sir, that beginning with a deficit of Rs. 2,12,00,000, handicapped by the Meston award, and other adverse circumstances, I have done all that was humanly possible to do.

Sir, certain criticisms have been made, Sir, with regard to the grants to the universities of Calcutta and Dacca. I have already mentioned that I have provided altogether Rs. 5,50,000 to the Calcutta University. I have also taken certain steps which, I hope, will result in improving the financial administration of that university. I also wanted to provide another Rs. 1,00,000 as increased recurring grant to the Calcutta University, for its Postlgraduate Department, especilly for the Science College. In fact, the amount was included in our financial schedule. There was, however, no application from the Calcutta University and the the attitude which the Calcutta University authorities chose to take up at that time made me rather nervous of writing to Calcutta University authorities for a formal application because I was charged by the authorities of the University that when I wrote a demi-official letter to the Vice-Chancellor I was laying a trap for him and his University. Regard being had to that charge and also to our financial difficulties and also to certain questions which were then pending between the University and ourselves, I could proceed further. My chief difficulty, however, was the want of a proper application. I may tell the House that if the Calcutta University would place proper materials before us I may say without committing myself definitely at this stage to consider the question of a recurring grant to that university, the major portion of which will, I hope, go to the Science College, but a portion may also go to the Post-graduate Department generally. What I want, Sir, is that there must be a proper application with full and satisfactory materials and those materials must be such that not only the Education Department but also the Finance Department can be satisfied. My esteemed friend, Babu Surendra Nath Ray, has stated that while even a province like Bihar and Orissa has made a budget provision of Rs. 24,00,000 for the Patna University, we have done nothing for the Calcutta University. As I was very much surprised by that statement I caused a wire to be sent to the

Bihar and Orissa Government making certain inquiries and this is the reply I have got: "Last year income from fee fund just over one lakh, including Rs. 45,000 from Matriculation. University now gets recurring grant Rs. 20,000 plus my allowonces. Last year special grant Rs. 22,000 to reduce deficit. Rupees 24,00,000 grant mere rumour, which letter will explain.—Jackson" I will show their letter to my esteemed friend Babu Surendra Nath Ray, if he wants to see it. I hope this will at once dispose of this dream of my friend——

Mr. DEPUTY-PRESIDENT (Babu Surendra Nath Ray): It was not a dream. I saw it in the papers.

The Hon'ble Mr. P. C. MITTER: Any how I hope that these facts will satisfy my friend.

As regards the Dacca University, I may tell the House that I am not responsible for the policy which led to the establishment of that university. The Council is, I believe, familiar with the policy and the past history which led to the establishment of the university. So I do not propose to elaborate by remarks on the question of policy and the past history regarding the establishment of the Dacca University. I may, however, remind the Council that the Calcutta University Commission which included such eminent educationists as Sir Michael Sadler, Sir Ashutosh Mukherjee, Mr. Hornell, Mr. Hartog and others, commended whole-heartedly the establishment of this university. Further, apart from the question of policy which induced the Government of Lord Hardinge to decide upon the establishment of this university, there is ample justification for the establishment of such a university from a purely educational point of view. I trust, Sir, that with the good-will and co-operation of the Calcutta University and of the enthusiastic and earnest workers which the new University of Dacca has gathered round it and the good-will and co-operation of the members of this House, the Dacca University will be a great success. The Dacca University authorities have submitted a budget in which they claim that their bed-rock recurring expenditure is Rs. 7,00,000 and odd out of which they are prepared to find Rs.1,15,000 from their own income, and they ask Rs. 6,75,000 from Government. We are having the whole position examined. We also propose to examine the suggestions of the Retrenchment Committee with regard to the Dacca University. We intended to send at an early date a superior officer from the Education Department and expert from the Finance Department to examine the whole position and we are in negotiation with the Dacca University authorities on the question, namely, whether the present grant should be reduced or maitained or increased. Pending this inquiry, we have provided the usual grant of Rs. 5,00,000. If either of my esteemed friends, Babu Surendra Nath Mallik or Rai Abinash Chandra Banerjee Bahadur, who were members of the Retrenchment Committee, would give the necessary time and help me in getting

the whole question examined in the presence of the representatives of the Dacca University, I am willing to arrange for such a coference.

As regards the recommendations of the Retrenchment Committee for cutting down the grant to the Dacca University of Rs. 1,00,000, I may mention that I recently discussed the question with the Vice-Chancellor and some members of the Dacca University when they came to me in deputation to discuss certain questions relating to the Dacca University. In my discussions with them I was to some extend handicapped by the fact that the Retrenchment Committee did not give any particulars or detailed reasons for the reduction of this grant. However, even if the reduction of the grant be possible, a sudden retrenchment is sure to paralyse the institution. We should examine the whole situation and if we decide upon a retrenchment we should give a fair notice to the university before we actually enforce the retrenchment, but as I have already said the situation requires careful consideration. I trust, therefore, that the House will pass the grant of the Dacca University without any objection. It is futile to suggest that a cut of Rs. 1,00,000 from the Dacca University will automatically go to the Calcutta University. It is well-known to this House that the purse of the Government is one and any cut from the grant of the Dacca University will automatically go to that single purse. If anything remains after satisfying the deficit of the Government as a whole the claims of the different reserved and transferred departments will come in, and perhaps no portion of it will find its way to the Calcutta University. But is it necessary for the friends of the Calcutta University to follow this homicidal policy with regard to the Dacca University? Have I not already stated that I am examining the question of the grant to the Calcutta University and if members would help me by accepting my suggestions I trust it will not be difficult for me to provide for this recurring grant to the Calcutta University? I deprecate most strongly the spirit of rivalry which some members—I am glad to say only three or four—of this House have tried to encourage between the two universities. Both the universities deserve sympathetic consideration from the members of this House. The policy of this House should be to encourage both these universities, at any rate it is my policy to encourage both the universities.

With your leave, Sir, I would now like to say a few words about the future of higher education and university education in this province. The question is one of the utmost importance. In my picture of the higher education of the province both the Calcutta University and the Dacca University find an honoured place. Calcutta possesses many advantages which Dacca cannot and does not possess. Calcutta is the capital of the province and though it is no longer the capital of India we, Bengalees, claim it to be the real capital of India—at any rate it is the second city of the Empire. In culture, in education, and in many-sided activities, Calcutta occupies an unique place in Bengal as

also in India. The best students from all parts of Bengal and even from outside Bengal flock to Calcutta. There are number of fine educational institutions already in existence in Calcutta. These institutions work in close co-operation with the University of Calcutta. On the vocational side there is a first-grade Engineering College and two first-grade Medical Colleges in Calcutta. The existence of industries and manufactures make the University of Calcutta pre-eminently suitable for such vocational courses as require practical training in workshops. In spite of these advantages, in spite of its high traditions, Calcutta, however, has certain limitations. The Calcutta University can never develop itself into a true residential university unless we have prepared to spend an enormous amount of money which I am afraid the province is not in a position to spend. An acre of land near about College Square would cost about Rs. 10,00,000 quite apart from the cost for the buildings to be erected or demolished. Our ambition, therefore, should be to make the Calcutta University as great or even greater than the London University. In my picture of the future, the Calcutta University occupies a position analogous to that of the London University. We should go on developing the Calcutta University and strengthen its position as the premier university in India. It should be the home of Indian culture, it should be the meeting ground of the culture of the East and West assimilating all that is best of the West with all that is best in the East—a university not only great in its scientific pursuits, but equally great in oriental and in occidental learning. In short, a university which will be able to hold its own with any university in the world, for learning has no barriers of race and creed. In my picture of the future, the University of Dacca should be the residential university of Bengal not merely for East Bengal but West Bengal, and I hope that in course of time the Dacca University will be the premier residential university of India and will be able to hold its reputation as one of the best residential universities in the world. The University site of Dacca is situated in a healthy locality. A residential university can only grow where there is plenty of open space. Dacca possesses this advantage. It possesses the human element which is so necessary for the success of a great residential university. The East Bengal students, whether Hindu or Muhammadan, is a keen student. I would therefore appeal to this House to do its utmost to make the realization of the picture of mine a possibility. I deprecate most strongly any spirit of rivalry which some members of this House may think of encouraging. I hope and trust that you must not encourage such a spirit. We must rise at any rate superior to narrow communal feelings. There ought not be any such thing as the class interest of East Bengal or West Bengal or the class interest of Hindus or Moslems. As soon as East Bengal and West Bengal, as soon as the Hindus or Muhammadans will have this catholic spirit the narrowness will disappear. This narrowness, if persisted in, will kill the nation. It will make our dream of swaraj a phantom and a mirage. I hope and trust

the Council will pass all the grants both with regard to Calcutta and Dacca Universities without any division, at any rate without any acrimonious debate.

There are various minor points in my administration which have been criticized, but I am afraid, it is not possible for me to deal with those questions, as time does not permit my doing so. I will only say that as regards the points raised in the Retrenchment Committee's report I have not yet come to a decision. I would like to say one word about Muhammadan education. I have already informed the House what I have done in this respect, but let me assure my Muhammadan friends that I am as keen as they are about the expansion of Muhammadan education and that mainly for one reason. I am so keen about expansion of Muhammadan education because I realize that without rapid expansion of Muhammadan education true national progress cannot be ensured. If 56 per cent. of the population lags behind the nation is bound to lag behind. The problem of Muhammadan education is, therefore, the problem of problems for national progress. I would close my remarks with one word—with a last appeal to the House to do their utmost to unsettle the settled fact of the Meston award. Let the members of this House go back to their constituencies and let the unsettling of the settled fact of the Meston award be their first aim in their election programme. Let the voters be educated in this respect and let the voters vote solidly for those candidates who have done their utmost and who have promised to do their utmost to unsettle the settled fact. If the people of Bengal and the leading men of Bengal, who are members of this House or who aspire to be members of this House, would combine and make an united effort in the way Bengal combined in the old days of the partition movement under the leadership of my esteemed and revered colleague, Sir Surendra Nath Banerjea, if they do that, if they gain by the experience of the past, I am sure the Meston award will be set aside. If the Meston award be set aside, then, indeed, the future of the province will be a bright one. Then, indeed, it will be possible for the province to improve itself on those essentials which are so necessary for successful nation-building.

Adjournment.

The Council was then adjourned till 3 P.M. on Thursday, the 1st March 1923, at the Town Hall, Calcutta.

[illegible] of the Bengal Legislative Council assembled under the provisions of the Government of India Act.

THE Council met in the Council Chamber in the Town Hall, Calcutta, on Thursday, the 1st March, 1923, at 3 P.M.

Present:

The Hon'ble the President in the Chair, the four Hon'ble Members of the Executive Council, three Hon'ble Ministers, and 85 nominated and elected members.

Discussion of the Budget.

MINISTER in charge of DEPARTMENT of LOCAL SELF-GOVERNMENT (the Hon'ble Sir Surendra Nath Banerjea): Sir, to anyone who has followed the course of the debate for the last three days, it must be obvious that its resounding note was one of disappointment - disappointment with the Government, disappointment with the Ministers; disappointment with the Government for the failure of the taxation measures, with the Ministers for their alleged inaction, apathy, and even weakness. It is curious to note that amid this universal chorus of condemnation there were now and then raised stray voices offering congratulations to my hon'ble friend, the Finance Member. I do not know how he relished these congratulations, but, Sir, in these difficult times when mud-throwing has been reduced to a fine art, we must be thankful for the small mercies that are vouchsafed to us. I think it is my hon'ble friend, Kumar Shib Shekhareswar Ray, who set the ball rolling. My young friend outstrips many of his seniors in the art of concentrated vituperation. Whether he regards it as a compliment or the reverse it is for him to say. He observed that the Ministers have done little or nothing. My hon'ble friend, Raja Maniloll Singh Roy, the sober, the staid, the dignified Chairman of the Burdwan District Board, spoke in the same strain but in somewhat different language. He said—I think I shall be able to quote his words—that the Ministers had not conferred any substantial boon upon the masses. I am not sure whether my friend is present here or not—he is not—but I should like to ask him and those who follow him in his views whether he really expected the Ministers to confer substantial boons upon 46 millions of the population of Bengal within two years of the assumption of their office. It would have been a miracle, unrivalled in fable or in history. If we possessed the wealth of a Crœsus and the organizing genius of a Napoleon, with all his vast and illimitable resources, we could not have accomplished

such a feat. Assuming that we had the money, if we had started anti-malarial operations immediately on our assumption of office, would it not have taken at least a few years for the results to have developed themselves? My friend is disappointed. I sympathise with him in his disappointment, but I do not know how I can hely him further.

Sir, the statement to which I refer is self-condemnatory of this Council. It implies the gravest reflection upon the Council and the members thereof. What are we the Ministers? We are the agents of the Council. We are the executive. [A voice: The leaders.] We may be the leaders, but leaders in the sense that we are *servus servorum* (the slave of slaves), we are your servants, in your collective capacity you are our masters. At any rate we are your agents. Well, Sir, if the agents do nothing, if they go to sleep, are the principals not responsible for their inaction? My friend to the left, who is an eminent lawyer, will bear me out that in law the principal is civilly liable for the action or the inaction of his agent. Therefore, by sheltering themselves behind that plea the members of this Council can not divest themselves of their responsibility. But, after all, have we done nothing, the Ministers, the first Ministers of the Bengal Government? Sir, we are here a Legislative Council. One of our functions is to make laws. Have we done nothing in this connection? We have just risen from our labours in connection with the Calcutta Municipal Bill to address ourselves to the discussion of the Budget. This Municipal Bill is one of the biggest, one of the most progressive pieces of legislation that has ever been presented for the consideration of a Legislative Council in India. [A voice: And Taxation Bills.] Then we have the Bengal Municipal Bill, almost as big, almost as important, almost as comprehensive as the Calcutta Municipal Bill, covering the affairs of 116 municipalities and the municipal concerns of millions of our people. That Bill is ready and will be introduced by me in this Council as soon as we have leisure and circumstances permit. Then, Sir, we have two other Bills—the Town Planning Bill and a Bill for the introdutcion of the Improvement Trust into Howrah. All these Bills, if time permits, will be introduced in this Council. Thus, as regards legislative work, can it be said with anything like fairness, justice, or even honesty, that the Ministers have done nothing? Yes, Sir, we have done our bit in connection with the legislation of this province, and I feel confident that when the Calcutta Municipal Bill has been placed on the Statute Book—as I hope it will be in the course of the next fortnight—it will constitute a monument of the work of the first Reformed Council of Bengal.

Sir, passing from the consideration of our legislative programme to the work of our department, what do we find? I claim, Sir, not as an individual but as Member of the Reformed Government, I claim that we have awakend a new spirit in the local bodies in regard to sanitary matters. We have created a new atmosphere, instinct with a new life. I attach

far greater importance to the creation of an atmosphere than even to the actual work performed. An atmosphere is an ever-present and an ever-brooding influence, impregnating all who come within its sphere, guiding, stirring, and stimulating them in the paths of progressive work. I claim that we have created such an atmosphere in the mufassal, and what are the evidences in favour of this view? Why, Sir? We have received within the last few months schemes, I will not say numerous—a fairly large number of schemes of water-supply and anti-malarial operations. That shows that our countrymen in the mufassal are beginning to think about the vital problems of sanitation. Further, Sir, what do we find in connection with the Gangasagar Mela? The year before last when the Gangasagar Mela was attended by thousands and hundreds of thousands of people there were about 20 deaths from cholera. This year there was only one death. The District Board of the 24-Parganas under the guidance and inspiration of the influences which we have created were able to avert the outbreak of an epidemic of any kind. Let us now pass on to the flood-stricken area. What do we find there? My friend here, the Chairman of the District Board of Rajshahi, and other local bodies under the inspiration of our officers were able to prevent the outbreak of disease, and, Sir, the same tale comes from all parts of the country. We averted an epidemic in Bajitpur, in Mymensingh and in other places. Our propaganda work done by the local bodies assisted by the Health Department has had the effect of diminishing the mortality from cholera in this province. I will give you the figures. In 1921 the deaths from cholera in this province amounted to 80,000, last year it was 50,000. Look at the atmosphere that we have created. Even the non-co-operators are seeking our help and assistance in the matter of health propaganda. Dr. Bentley told me this morning that he had received an invitation from a conference that is going to be held at Kauchrapara under the auspices of the Khilafat party. They want the advice of our experts. the Khilafat people and the non-co-operators are seeking our assistance, namely, that of the Health Department. What greater triumph there could be for the department over which I have the honour to preside! Nor is this all. The same tale comes from Dinajpur. The Congress Committee is going to hold a conference there, and here again, we have been asked to co-operate. All this is significant of the new spirit that has been created. The dried bones in the open valley are instinct with life, and this proud achievement belongs to the Health Department, a department under the presidency of a Minister who has been told round this table that he is a good-for-nothing fellow.

Well, Sir, look at the matter still more closely. Before I assumed this office it was a part of the programme of the district boards to refuse to adopt a loan policy. Now they have adopted that policy. In 1921 I had the honour of visiting Krishnagar: there was a district board conference over which the Maharaja of Nadia presided and the notables of the district were also there. The question of a loan policy

was started. It evoked a howl of protest, but what has happened since then. The Maharaja himself as Chairman of the District Board has applied or is about to apply for a loan of, I understand, Rs. 50,000. All these are significant signs of the great change that has taken place in the ways of thinking of our district boards, and, Sir, when thought has been moved, ideas have been stirred and an atmosphere created, there is sure to be progress in every direction.

Sir, the eradication of Malaria is a definite part of our programme. When I assumed office I found that about 30 schemes had already been under preparation. These schemes have now to be revised in the light of the new knowledge and experience, that we have gathered. Anti-malarial schemes are and should be schemes of flushing and flooding. We have tried flushing and flooding in some parts of the country and with striking results. We have tried it in Jangipur, we have tried in connection with the Saraswati river, and the percentage of mortality from malarial fever has since sensibly declined, 75 per cent. of the people being immune from spleen indices. The Bhairab scheme is now being examined in the light of this new principle. Mr. Huntingford is at work, and we hope to be able to have the survey completed by the end of March, and this is a scheme which effects a large part of the province. My hon'ble friend the Maharaja of Nadia, and my friend over there coming from Murshidabad, spoke of the high rate of mortality and the prevalence of malaria in their districts. When the Bhairab scheme is completed and the Bhairab river is resuscitated, I am sure it will afford relief to the four districts through which it traverses—Murshidabad, Nadia, Khulna, and Jessore—covering an area of 1,400 square miles. Therefore, Sir, the future is ours. We ask the Council to support us not only with their criticisms but with their actual help. We ask the Council to give us money, if they can. Of course our activities have been largely crippled through want of funds. Anti-malarial operations, let me add, include water-supply and irrigation works. When the system for the improvement of rivers and for flushing and flooding has been put into force, the mufassal will have a plentiful supply of good water and our agricultural prospects will be improved as well. My department is pledged to the extension of good water-supply to the riparian municipalities on both banks of the Hooghly. We appointed a committee; that committee has submitted a report. The report of the committee recommends the opening of artesian wells. Well, Sir, several municipalities on the left bank of the Hooghly have sent in applications for schemes and for grants and subsidies. We are not able to meet their wants, because we have not got the money.

Then, Sir, we are pledged further to the extension of medical schools and of dispensaries in the mufassal. The Burdwan School has been opened, the Mymensingh School will be provided for in the Budget, after Mymensingh comes Chittagong, and after Chittagong comes

the Medical School at Berhampore. As soon as funds permit, these medical schools will be taken in hand. As regards dispensaries, we made a large provision for thana and village dispensaries, which, unfortunately, had to be cut down in consequence of the stringency of our financial resources. Such, in brief, is the résumé of the work that we have been able to do. Sir, I claim that we have done something, I further claim that we could have done more if we had funds. I hope funds will be forthcoming later on and the present financial stringency will disappear, and then it may be left to my successor to build on foundations which I have laid.

I now come to some of the criticisms which have been offered in the course of the Budget discussion. My hon'ble friend the Deputy-President has urged that the staff of the School of Tropical Medicine should be reduced. I am unable to comply with this request. The School of Tropical Medicine is a noble institution pregnant with vast potentialities for good. Sir, it is an institution which has a great future before it. At the present moment the spectre of kala-azar has reared its head and already it has created a sort of panic and consternation in some districts. Its causes have to be investigated. They are being investigated by the School of Tropical Medicine. Of course we pay the Professors handsomely and we must. There are endowment funds subject to which the appointments have to be made. Then, again, the fact has to be borne in mind that these officers are debarred from private practice.

Then comes the question of the reduction of the members of the Indian Medical Service of this province. The Retrenchment Committee have referred to this matter. They have urged that the number of Indian Medical Service officers should be reduced and further that Military Assistant Surgeons should be replaced by Civil Assistant Surgeons which would be less costly. I say at once that we are considering these recommendations, but it must be borne in mind that we are not the final authority in this matter. Communications have to be addressed to the Government of India and the Secretary of State and we must await their orders. Then reference was made to the allowances which the Indian Medical Service officers draw. Well, Sir, there is a long history about this matter. Some of these allowances are as old as 1864. In that year a committee was appointed to inquire into and report on the pay of the Indian Medical Service officers. It was at their instance that this system of allowances was inaugurated. Subsequently in 1873 Civil Assistant Surgeons were allowed teaching allowances in connection with the Campbell Medical School. These allowances were revised in 1895. We are looking into this matter and it will be our duty so far as we can to accept such proposals for retrenchment as we think will be desirable in the interest of economy as well as of justice to the parties concerned.

Well, Sir, I shall now refer to the criticisms which have been made with regard to the hospital fees which we have been obliged to introduce. My hon'ble friend, Dr. Pramathanath Banerjea, was pleased to use very strong language in this connection. My friend is the Minto Professor of Economics in the University, and as such I should have expected of him a restraint and a measure of dignity associated with the important position he holds. What did he say? He said—and he said so in describing the action of a responsible Government—that it was a wicked imposition on suffering humanity.

Dr. PRAMATHANATH BANERJEA: I did not use the word wicked. I said taxation on suffering humanity.

The Hon'ble Sir SURENDRA NATH BANERJEA: I am glad you did not. You are so near Kumar Shib Shekhareswar Ray that I thought that you had used that word I am very sorry. I was misled. I think you had better remove your seat from that place.

However that may be, it is not an imposition on suffering humanity and, when I have stated the facts, I think my friend will see his way to modify his opinion and change his angle of vision with regard to the action of Government in this matter. There were two alternatives before us in consequence of the spectre of financial stringency—either to close down some of our wards or to impose a small fee. We chose the latter and what has been the result. There has been no reduction in the number of indoor patients and as regards outdoor patients the numbers are assuming their normal position. Therefore, so far as any hardship is concerned, it seems to me that there has not been any, and it is only right and proper that if people can pay for medicine and medical aid, they should do so. The State should be relieved of the responsibility in this respect except in the case of the most indigent. Now let us look at the matter more closely. We have 1,600 beds in the Calcutta hospitals and we have directed that 850 of them should be free—no charges of any kind are to be levied in respect of them. We have 600 beds in the Campbell Hospital which is the pauper institution of Calcutta. We have directed that 450 of these beds should be free. Nor is this all. We have laid an injunction upon the Superintendents to exempt from payment the poorer classes of patients, and in the case of doubt the practice is to give the benefit of the doubt to the poor. That is the situation. In England the State is absolutely absolved from the responsibility of any payment for medical relief. Here, Sir, the idea of imposing a fee upon upon patients as a sort of hospital charge emanated not from me, the wicked Minister who has done nothing, but from the representatives of district boards assembled at a conference on the 8th March, 1922. There was a meeting of the delegates of the district boards at Government House and at that meeting, at the instance of the Maharaja Kshaunish Chandra Roy Bahadur, a resolution was passed. (Hear,

hear!) These ironical interruptions are utterly uncalled for. It was at the instance of the Maharaja Kshaunish Chandra Roy Bahadur, but with the unanimous concurrence of the whole assembly of delegates from the mufassal, a resolution was passed authorising the imposition of one anna upon all patients who attended the hospitals in the mufassal. That was the resolution of the District Board Conference.

Maharaja KSHAUNISH CHANDRA ROY Bahadur: May I rise for a personal explanation? The resolution was passed subject to the condition of indigents being absolutely exempted.

The Hon'ble Sir SURENDRA NATH BANERJEA: Yes, that is so. Now, Sir, in Nadia this fee is levied. In Suri, this fee is levied. What has been the result? Well, Sir, in the Nadia district, we had nine dispensaries from 1885 to 1920. To the nine dispensaries, after the imposition of this fee, four dispensaries, were added and the district boards expects to add seven more dispensaries in this way The effect of the imposition of this moderate fee which no body feels has been to add to the number of these dispensaries, to add to the centres of relief and thus to afford a wider range of relief than in the past. Was it not wise, was it not prudent, was it not even beneficent? That being so, where then is the taxation on suffering humanity? I hope and trust that I have heard the last of this protest against the imposition of this fee.

Then, Sir, I come to a statement which was made—I hope he is here—by Dr. Moitra in regard to the appointment of the Additional Professor of Midwifery. I do not know whether Dr. Moitra is here or not I am very sorry he is not. I have a sort of idea—I may be wrong—that when Dr. Moitra is on his legs, he is somehow off his head The proof of it is to be found not only in this instance, but in one or two other instances which, if they were not matters of ancient history, I would mention to this House. What he said was this: That in appointing Dr. Green Armytage as an Additional Professor of Midwifery I flouted the opinion of the Standing Committee. My answer to that is that I did nothing of the sort. The fact of the matter was this: when the question was discussed by the Standing Committee, Dr. Moitra was present. I mentioned the name of Dr. Green Armytage as a likely candidate. I said that he was a brilliant teacher and that his teaching qualities were appreciated by students. I further added that he was an expert in midwifery. I think that these were the remarks that I made, but it was the sense of the Standing Committee—this is the point—that the best man should be appointed, be he an Indian or European, be he an Indian Medical Service man or an outsider. That was the view of the Committee and I complied with the request of the Committee. What did I do? I appointed a Selection Board consisting of the Surgeon-General, Colonel Leicester, Dr. Kedarnath Das and Dr. Hassan Suhrawardy, and I suggested to them that they should forward to me three or four names in the order they would recommend. They placed

before before me three names—unanimous recommendation that was—Dr. Green Armytage being the first. How did I flout the opinion of the Standing Committee? The Standing Committee expressed no opinion except that I should appoint the best man and I did appoint the best man having regard to the expression of opinion of the Selection Board. I hope that my friend will not repeat a statement of that kind again.

Now, Sir, I come to a remark of my hon'ble friend, Kumar Shib Shekhareswar Ray. He was pleased to state in his speech that we were all weaklings and that we had submitted to cuts in our departments higher than the percentage of cuts to which the Reserved Departments were subjected. It is an unfounded statement. I have inquired of the Finance Department as to its truth, and they said that it was not correct. All departments made uniform cuts with the exception of one department, owing to exceptional circumsances. Therefore that statement is incorrect, baseless, and unfounded, and that is my reply to my friend's assertion.

Sir, I am not here to defend the Ministers. I feel that they will stand vindicated before the bar of history, when their silent, their assiduous, their honest and unostentatious favours in the service of the motherland come to be known, and when history will have ransacked the secrets of cabinets and have exposed them to the public gaze. We, the Ministers, are pioneers in the trial of a great experiment, upon which depend the success of the Reforms, and our triumphant entry as equal partners in the confederacy of the free States of the Empire. I am proud that I am among the pioneers. I fully realize the penalties, might I say the rewards, incidental to that position, the vituperation, the calumny, the misinterpretation of motives to which we are exposed. We bear them all ungrudgingly without complaint, without demur, with patience and with resignation in the firm hope that when the heat and the dust of these controversies will have passed away and when things will be seen in their true perspective, a grateful posterity will render to us the justice to which we are entitled, but which is denied to us by our present-day critics. In the meantime, I leave my critics to their work, to pursue their campaign of vilification, in the firm belief that Othello's occupation will soon be gone, that the clouds will roll away, that the situation will improve, that the cause of Self-Government will be triumphantly asserted in this ancient land and that my dear motherland will, in the fulness of time, be enthroned amongst the free nations of the Earth. In this hope, and in this confidence, we assumed the office of Ministers, God grant, that we may do our best to discharge the responsibilities of that onerous position.

MINISTER in charge of DEPARTMENTS of AGRICULTURE and INDUSTRIES, and PUBLIC WORKS (the Hon'ble the Nawab Saiyid Nawab Ali Chaudhuri, Khan Bahadur): Sir, after what has been said by

my colleagues, it is unnecessary for me to enter in detail into the gener question of finance. With every word that fell last evening from th lips of my hon'ble colleague, Mr. Mitter, I associate myself. It is eas to be a critic on false assumptions and to make hollow speeches mean to mislead the electorate and to catch votes. It is a very differen matter to face the true facts, and with my colleagues I challenge ou critics to substantiate their criticisms in face of the actual facts. It i easy to threaten, as Mr. Indu Bhushan Dutta has threatened, that th gentle zephyrs of the opposition corner will be roused to a raging ten pest, because, forsooth, the Industries Department have not set u match factories in Comilla or the Agricultural Department has dare to exhibit some of their successes to an admiring populace. To find ou the truth of what has been done does not suit their purpose. It woul leave so little material for that gallant attempt at exceeding the spee limit to which Mr. Dutta treated us yesterday. I pass on, however, t the departments in my portfolio, and here I shall show that there is n sign of that fall of the barometer that should presage the coming of th storm.

Sir, in the preparation of the first Budget of the Reformed Council we had practically no part and 12 months ago we were trying ou apprentice hands in circumstances calculated to damp the ardour of th most enthusiastic. Even, then, I did provide for schemes of develop ment, which the Council approved. Had funds not failed I could have presented to the Council to-day a record of considerable advance.

From the constructive criticism of the members of this Council 12 months ago and in my earnest efforts to give effect to their wishes fo the welfare of these departments and Bengal, I have gained assistance and experience. This year I put forward a budget, which in spite of whatever may be said against it, will, I trust, commend itself to th good sense of the Council as adapting itself to the circumstances an still lending itself to hope. It is not exactly an accurate presentation of the real position, because it contains none of the retrenchments which we are prepared to accept, for where retrenchment is possible, we shall retrench.

Excise is the one bright spot on the revenue side in the year that has closed. Far be it from me to suggest that the Council should rejoice over a mere increase of revenue from Excise. But we can rejoice that an improved administration has made it possible to co-operate wholeheartedly with all reasonable temperance movements, to restrict al consumption and yet to increase our revenue. Professor S. C. Mukherj will be glad to know that the monthly consumption of country spirit fell from 63,000 gallons in 1920-21 to 49,000 in 1921-22, and to 42,000 in the current year, and the same is true of ganja and opium. It is only during the last year that our Excise policy has been completely o

almost completely in force. In the year before last the massed forces of non-co-operation were arrayed against our policy. The application of the policy during the past year has been more extended and more vigorous and the storm of non-co-operation has to some extent subsided. The success of our policy enables us to budget for receipts of over two crores and expenditure less by one lakh than the estimate presented last year, and this without any reductions resulting from the Retrenchment Committee. The estimate is 12 lakhs better than the corresponding estimate of a year ago.

With this increase of revenue we have curtailed the hours of sale and very largely the number of all shops as I promised last year. We have retained the reduced limit for private possession and we have passed an Act forbidding the sale of drink to children under the age of 16. Foreign liquor, too, is much better regulated by a revised system of licensing, and the collection for the first time of correct and reliable statistics. By reducing the taxation on alcohol used for industrial purposes we have increased the consumption for industrial purposes six-fold in less than three years. Debasement, depravity, and loss of energy in the man have, by our policy, been substituted by industry and increase of energy in the machine, and Bombay, Madras, and Mysore have followed our good example.

We have increased taxation in areas where consumption was on the increase and we have done everything in our power towards the restriction of consumption. And our increasing revenue shows beyond all doubt that smuggled and illicit liquors and drugs are coming more and more under our control.

Professor S. C. Mukherji has referred to local option. If, while further considering it, we have not given complete effect to the system we have gone some distance towards it in the system of Licensing Boards and Advisory Committees The new Licensing Board in Calcutta has been formed with a clear majority of non-officials and Sir Deba Prosad Sarbadhikari, that pillar of the temperance movement as President, and we trust its operations will help still further to improve the Excise Administration. In the mufassal the Excise Advisory Committees in general show an appreciation of their responsibilities and we are, therefore, considering extensions of their powers.

I may here digress from Excise to say that not only in Excise but in Agriculture and its different subdivisions and in Industries I have freely taken the advice of the people and the people's representatives. I have reorganized and reconstituted the Advisory Board of Agriculture; I have constituted a Silk Committee embracing the representatives of the interests affected; I have set up a Cotton Committee to advise on the difficult problem of cotton cultivation in Bengal; and I have established a Board of Industries to co-operate with us and guide us in the work of

that department. My policy is the association of the people either directly or through their representatives with our administrative activities and especially in departments like Excise, Agriculture, and Industries, and with that policy I have constituted these boards and I am grateful to the gentlemen who gave their time and their labour to co-operation with us in these activities.

The fixed-fee system, which replaced the auction system, has been introduced gradually over the whole province, even for foreign liquor shops and in some places even for the *pachwai* shops. In this Budget we have provision for its application to *tari* shops in Calcutta. The system has been a complete success.

In our policy we have studiously respected public opinion and the wishes of this Council and with good results. The welfare of the people of Bengal is our primary goal but we have worked with the other countries of the world for the furtherance of temperance and the suppression of the abuse of drugs. We have taken, or we are taking, as required by the League of Nations, measures to send to exporting countries lists of people authorized to import cocaine, morphine, and their respective salts, measures to bring "medicinal opium" within the Bengal morphia rules, to curtail the exempted list of opium and morphia preparations and to cancel completely the list of exempted cocaine preparations; to enforce a certificate from Government for the export of the derivatives of opium and cocaine; and finally we are considering the desirability of a Bill to prevent opium smoking at public gatherings.

Our policy is based primarily on the welfare of the people of Bengal and co-operation with the other countries of the world in the suppression of abuses; it follows the suggestions of this Council and defers to the great voice of public opinion and it is reducing consumption.

I now turn to the Civil Works Budget and here only a few words of explanation are necessary. In regard to new buildings funds are only asked for for carrying on or completing buildings now under construction. As very few buildings were commenced during the current year, the demand under this head is considerably reduced. For repairs to both roads and buildings, there is some increase over the amount provided last year. This is mainly due to a number of recently completed buildings having been taken over for maintenance, to increase in the municipal taxes on a number of buildings and to the increased cost of road metal resulting from enhanced railway rates. Under "Communications" it has been possible to make provision only for continuing the laying of a tar-macadam surface on the Calcutta Maidan roads and for carrying on the programme of improving and extending the system of roads in the Jalpaiguri Duars. I am glad to say that the latter work includes the construction of the Lower Jhaldhaka Bridge to which Mr. Travers referred. It is not now proposed to take up any fresh road

projects. The increase shown under the head "Establishment" is due to the normal increments in pay under the new time-scales, to higher anticipated charges on account of leave allowances, to the cost of certain establishment formerly charged to "Works" being now shown under the head "Establishment" and to allowances having been made for the revision of the pay of establishment employed in the Chittagong Hill Tracts—a matter which is now being considered by Government.

I regret that the state of our finances does not make it possible to increase the allotments for communications. As soon as finances permit we shall take up the question of increasing those allotments.

In the Department of Industries, with no previous experience as a guide, I was glad of advice and suggestions from hon'ble members in the Budget and subsequent discussions last year. By my instructions, Mr. Swan examined the department and recommended reductions in staff, but I decided not to anticipate the Retrenchment Committee's Report. At the inception of this department the staff was sanctioned and appointed without a proper appreciation of the facts. It was not realized that development, though it must come, must be gradual.

Two preliminary essentials of success in the Industries Department are industrial education, and research and demonstration. The actual industrialization of countries in recent times has been preceded by intense developments of technical and industrial education, and I am sure the Council will not dispute the desirability of this.

Rai Mahendra Chandra Mitra Bahadur does not seem to notice that more than half of our industries budget goes to education. We have drawn up and partly put into operation a scheme for mining education in the coalfields; we have the Kanchrapara scheme of apprenticeship, and if we had funds we could do something similar in Chittagong; we have a scheme for the standardization of apprenticeship training; and another for training foremen and workmen in tanning and leather chemistry; and we have the Calcutta Technical School which may eventually become a Technological Institute. Lack of funds prevents us going ahead with schools for the silk industry; schemes for three technical, two commercial and two weaving schools. We are also working out a system of trade schools to train middle class people for a much more varied range of occupations. I feel sure the Council agrees with me in the importance I attach to education in placing more than half of the total Budget demand under this head. We cannot expect to see immediate results from education, any more than we can expect the newly planted shrub to bear fruit at once. We may be assured that the fruit will eventually appear. I again ask our critics not to overlook our educational activities. The Industries Department has raised technical and industrial education from a neglected state to its present prominence.

Under "Direction" we show a reduction this year and I hope for still more in the superior and ministerial staff, but until Government has declared its policy I can give no more definite indication of the savings involved. I am not to be taken as having decided to emasculate the department or put an end to its functions. The department must expand and then it will require more staff and more financial provision but it can be pruned now.

The second preliminary essential to the success of this department is research with demonstration. The chief success of the Industries Department are in the Research Tannery and the Serampore Institute. The absence of more research and demonstration institutes makes the overhead charges "Direction" appear heavy and our policy must therefore be expansion in research and demonstration before increasing the directing staff.

The Council must not think that the department has failed to do useful work. It has to its credit successful new processes in tanning; experiments in the Sundarbans resulting in economical methods of utilizing *goran* bark; successful experiments on the manufacture of glue; improved methods of refining lac; of bleaching of wood for match manufacture; of damp-proofing matches; and investigation of the forests for suitable wood for matches. Indeed, if funds were available we might soon be able to take up a demonstration match factory Work of value has been done too in the deodorization of fish and vegetable oils and acknowledged by industrialists It is strange that Mr Indu Bhushan Dutta before deciding on his forthcoming hurricane tactics never even asked Mr Donovan or myself what had been done in this department, and he might so easily have obtained all this information.

Great demonstration work has been done in weaving and the cry is everywhere for more. The home-spinning of long fibres, such as jute, hemp, etc., has been advanced, and so have the silk twisting and reeling processes. Automatic and fly-shuttle looms and spinning machines have been brought out and demonstrations in dyeing and printing of cloth have proved popular and useful. Silk and tussar have been woven on the fly-shuttle loom. The weaving industry generally has been greatly advanced and assisted.

Peripatetic schools have been started and loans have been advanced to set up successful students. The cutlery and bell-metal industries have been assisted. Markets have been found for the products of industrialists, notably manufacturers of soap, pottery, cardboard and paper. Transport facilities have been procured and coal supply has been assisted. In some instances the department has been successful in negotiating financial assistance for industries. And if the Bill to which Mr. Khaitan referred, the Bill for financing small industries, becomes law, the department will have a great deal to occupy it in investigating

the merits of industries for the purposes of the Act. Mr. Khaitan is wrong, however, in thinking that the Bill was drafted two years ago. We are drafting it now, and we hope to go on with it.

Schemes for the improvement of the silk industry, the introduction of the glass industry, the formation of a museum, the manufacture of cigars and a factory for dairy products, the investigation of the lime industry and the improvement of basket making, mat-weaving and wool-spinning have been prepared, but they remain untried for want of funds. Schemes under investigation are those for the improvement of the potters' industry, the conch shell work at Dacca, the manufacture of sugar and salt as cottage industries and the improvement of country boats. Until this Council is in a position to vote funds for these developments we must reduce the overhead charges. When money is available we shall not hesitate to approach the Council.

I have outlined our policy, which Mr. Syed Nasim Ali so accurately analysed. It is the same as for the Agricultural Department—education at one end, research and demonstration at the other. I trust it will commend itself to the Council and that the young tree will not be uprooted before it has time to bear fruit.

The Veterinary estimates are for expenditure of Rs 3,28,000—a decrease of Rs. 24,000—and revenue of Rs. 1,81,100 compared to Rs. 1,00,000 a year ago. This small department shows an improvement of over 1 lakh of rupees, or one-third of the gross expenditure, excluding some further retrenchment which will take effect as a result of the Retrenchment Committee's Report. When the Calcutta Corporation is persuaded, for instance, by its officiating Chairman to take over the veterinary work which Government is now doing for them, there will be savings to be deducted. There is no change in the policy of the department. There are 118 veterinary assistants in the districts, an increase of 9, but as Mr. Cohen said, it may be difficult to ask the local bodies to pay a higher proportion of their cost than they pay now. I feel sure that the Council, with the assurance of further economy which I have given, will accept the Budget and allow this good work to continue.

The Agricultural Department proper comes next and I wish to thank Mr. Travers and Mr. DeLisle for their appreciation of its work. Last year the department was hampered for want of funds. Then came the supplementary budget raising our hopes, but almost before anything could be done came the warnings that all expenditure should be curtailed. In this department, too, overhead charges seem high because we have not got sufficient funds for expansion. The whole activity of the department pivots on expensive experts. The discussions that took place on the cotton question will be in the memory of the Council. We diverted an expert officer, Babu Dwijadas Dutt, a botanist, to cotton investigation. He has succeeded, it is believed, in rediscovering the fine cotton

from which our Dacca muslins were originally woven, and he is continuing the investigation in the hope that if cotton at any rate may not become a principal crop in Bengal, it may be possible to grow sufficient and suitable cotton to revive the home spinning and cottage weaving and possibly to restore the departed glories of the Dacca cotton fabrics.

Sir, Dr. Abdulla Suhrawardy saw a white elephant presiding over this Council. Mr. Indu Bhushan Dutta's more powerful glasses discovered three white elephants in the Agricultural Department. If there had not been a time-limit there might have been more. I trust that the Hon'ble the Member in charge of the Revenue Department will, in view of these discoveries, seriously reconsider the programme he has laid down for Kheddah operations. I shall here only enunciate a few of the experiments and discoveries of the Agricultural officers in the last two years. First, there is jute. Capsularies jute of two kinds, both of great value, have been evolved and thoroughly examined. One hundred hybrid jute cultures have been examined and observed, and some of them have been multiplied. Chinsura green jute has been submitted to an extensive test throughout the Bogie districts. No variety has yet beaten this "white elephant." A great deal of work has been done on non-chlorette and olitorious jute and three new promising varieties have been evolved.

In botany the Nagra paddy has been extensively tried in the western districts, being a paddy suitable where moisture is in defect. A new Aus, the Charnock variety, has been discovered. Dudsar has been widely tried and has beaten even Nagra by 14 per cent in Chinsura. Selections of Suryyamukhi Aushi have been made to beat even Kataktara. Cross fertilization has continued apace, producing several new varieties under trial. Seventy-eight varieties of deep water paddy, out of 250 observed, have been found, which can withstand an onrush of 6 feet of water in five days. This work is proceeding and will the cultivators in flooded areas say it is producing a "white elephant"? Will the famished people of Khulna call our work in the six salt resisting types of paddy "white elephants"?

In cotton the botanist has isolated a plant flowering in November and thus permitting a winter crop to be grown after the cotton crop, whereas the American cotton occupies the land for almost the whole year. Winter cotton crops are being investigated and as I have said the original cotton of the Dacca muslin has been isolated. Are these, too, in Mr. Dutta's opinion "white elephants"? In tobacco five varieties of filled tobacco are under trial, four varieties of cigarette tobacco are giving great promise. Bhangi tobacco is being improved. In sugarcane, besides the successful yellow tana, many improved varieties of sugarcanes for chewing and for sugar-making have been introduced. These, Sir, are some of the things discovered, and speaking for the cultivators of the soil, and not for the vote-catching critics, I emphatically say they

Experts cannot be had cheap. Mr. Evans, the Director, was an expensive officer. Yet Australia eagerly accepted his services and he left Bengal to go there. Now we hear our Agricultural Chemist is being tempted away. Mr. Jatindra Nath Basu's suggestion that we should do away with our experts—our Fibre Expert, our Agricultural Chemist, and our Botanist—and ask the Government of India to permit us to utilize their experts is a very nice suggestion from our point of view. But, however obliging the Pusa Institute is when casual inquiries are made, they would most certainly insist on contribution to the Pusa Institute if the Institute were asked to do all our work. The terms of the financial settlement leave no doubt about that. Apart, however, from this, how can any valuable fibre work for the conditions that exist in Eastern Bengal be carried out in Pusa? How can the chemist at Pusa deal with the soils of Bengal? How can the Pusa botanists make experiments, let us say, on paddy suited for the saline areas? And, finally, from all we hear, the Pusa people have their hands full with own work.

The experts' advice and research are worth what we pay for them, but we must bring them home to the cultivator through the local farm and the demonstrators. Our demonstrators unfortunately have often been men more fitted for the office stool than the plough. Even before the Retrenchment Committee spoke we decided to receive in the two schools at Dacca and Chinsura only the children of cultivators not too proud to return to the plough. To existing demonstrators unfit for their work we are offering the alternative of training in our secondary schools or replacement by trained men.

The argument for our district farms has been well developed by Mr. Travers, Mr. DeLisle, Mr. Syed Nasim Ali, and other speakers. Even Rai Abinash Chandra Banerjee Bahadur is glad of the new farm in Birbhum. Farms and demonstrators are necessary to get down to the people and we must have sufficient to reach the people. We have only 13 farms—one farm for every 300,000 people, one farm for over 6,000 square miles. We cannot have farms everywhere, so we want demonstrators to demonstrate our work on plots supplied by high-minded zamindars and local co-operative associations and even by cultivators near where the people often congregate in hâts and other gatherings. Yet we have no provision in the Budget this year for new farms. There are many critics of the policy and the farms, but the people concerned know their value and we have gifts of money and land, and offers of every possible assistance from several district boards. The Maharaja of Nadia has referred to this and so have Mr. Travers and other members of the Council. The people want our farms; they want to apply our policy. We cannot take advantage of these generous offers until we get money. The people of Naogaon, trained in co-operation, tired of waiting are making a farm of their own. Surely, these hard-headed cultivators know what they are doing. Co-operative Agricultural Associations are springing up to give facilities for our policy. This is proof that our policy is beneficial to the

Farms are big concerns and competent officers are required to run them. Competent officers, too, are required to see that the demonstrators are not making mistakes. A considerable staff of well-trained men is necessary in the department. But one officer could more easily supervise 40 demonstrations in a limited area than four in a scattered area and consume less travelling allowance in doing so. This is the stage we are aiming at.

An object of the department is to produce an improved type of draught bullock, for as the Council will realize, without effective bullocks our agriculture will be paralyzed.

A second object is to produce an improved type of milch-cows, for it is well-known to the Council that the milch-cows of Bengal have hopelessly degenerated, and no progres in our dairy experiments is possible without a great improvement of the milking strain. As soon as funds from retrenchments are available, I shall appeal again to the Council for a cattle-breeding expert.

In March last, after a representative Conference met, it was decided to alter the policy of the sericultural branch and to make it more educational than commercial. It was decided to open schools to encourage the professional rearer and not run the Government nurseries in competition with him. It was to ensure that the profession was not given up that we adopted what I call the educational policy. It is still Government seed that sets the standard and a certain amount is produced to keep the standard up. It is our policy also to make the nurseries self-supporting in the matter of mulberry leaf. We are considering whether the Alipur station can be made self-supporting, but we have decided to discontinue the hybridization work at Alipur as it will not serve any useful end.

I want the Council clearly to consider the great, the immense, the immeasurable importance of our staple industry of agriculture, and to endorse again the policy of doing all we can for it. Our Budget, I confess, is a poor budget for agriculture. And agriculture is our greatest industry, the very foundation of the country. On it are built our revenue and our commerce. Our factories would lie idle, our machinery would rust, our ships would go unladen from our harbours, our coffers would be empty, our whole economic life in Bengal would become impossible without the great basic industry of agriculture. In our fields fully 70 per cent. of our population work and live, toiling silently through a hard, joyless life, eking out a precarious existence. We are here to represent them and it is our bounden duty to do all that we can for them. We must help them in their profession. We must improve their methods of cultivation, irrigation, harvesting and marketing. To do this money is necessary and I therefore appeal to the Council to consider not how this Budget can be reduced but how it can be increased.

I now come to Co-operation—misnamed Co-operative Credit—in the Budget statement. The expenditure on this department shows an

increase of Rs. 61,000 over last year's estimate and the total expenditure just exceeds 5 lakhs. On page 20 of the Budget, however, is an item "Fees for Government audits" and in that item are included the very considerable receipts of the Co-operative Department audit fees. The net cost of the department is over 4 lakhs of rupees. The policy of the department is well-known. It no longer confines itself to co-operative credit which is now firmly established. It devotes itself to every economic activity of the people. There is hardly a phase of the great agricultural industry from ploughing—as has just been demonstrated in the flooded area round Panchupur—to harvesting and the sale of crops, that is not amenable to co-operative activity. And for these as well as for proper supervision of the credit movement increasing expenditure is necessary. In particular in Western Bengal, co-operative irrigation has come into prominence. Scores of societies have sprung up and according to reports received hundreds, nay, thousands of societies are waiting the call of the department to insure the countryside against the dreaded drought which has so frequently brought famine on the people. These societies are a distinct gain to Government, not shown, it is true, in the Budget statement, but easily recognizable when we recall the enormous sums Government has spent on famine relief in, let us say, Bankura, alone.

Co-operation has saved the conch shell workers of Dacca who now deal direct with the Government of Madras for their shells. The Co-operative Agricultural Associations have been so far successful as to encourage us to increase their number largely. We have irrigation projects in Western Bengal, on which an Agricultural Engineer advises us. We have formed a silk reeling society in Malda. In Khulna, where we have had almost famine conditions, we have taken up the idea of co-operative societies for the embanking of the country to prevent inundation by salt water, concurrently with our investigations and experiments in the Agricultural Department to find a paddy suitable for this saline area. We have at last more co-operative societies for the sale of crops; more industrial unions on the Bankura model; stores of yarn for weavers; and we are investigating co-operative housing schemes in Calcutta. The types of societies to be introduced are legion, the area over which they have to be introduced enormous and the actual organizing and propaganda staff is small. For propaganda and for teaching the people how to form societies and for helping them to run their societies, when they are formed, the staff of this department is necessary and I trust the Council will not deny the people the advantages which they so loudly demand.

There remains only the Fishery Department, a veritable Cinderella. Fortunately, Sir, an able champion of this department has appeared in Mr. DeLisle who has had the great advantage, which the critics of the department had not, of seeing this miniature department at work; to what Mr. DeLisle has said I have little to add. He completely controverted

the arguments of those who have spoken against this department. I thank him and I ask the Council to heed the voice of this non-official gentleman who has seen what he has described and described what he has seen. I would only briefly recapitulate the work of the department. We have been unable to obtain the services of an expert head of the department yet, but that does not vitiate the work that is being done by the few officers employed. In particular this year 10 schools for the fishermen and their children have been opened and the simple facts of pisciculture have been taught therein. As soon as the facts were grasped the fishermen of their own motion began to ban the use of nets which entailed the destruction of fry.

Through the fishery officers, too, co-operation is making headway at last amongst fishermen and in this direction there lies great advantage.

In the scientific work of the department very definite results have been obtained about the conditions under which carp breed. Large quantities of carp fry were distributed. Specimens of the *jatka fish*, which may prove to be the young hilsa, have been sent to the British Museum for identification. If identified the problem of where the hilsa spawn is nearer solution. Good work has been done on mussel culture and the fishery survey is accumulating valuable information, especially the estuarine survey which is yielding information as to further sources of fish supply. I very much fear that the carrying out of this survey by Revenue officers as suggested by Mr. Basu would be impracticable and their survey would be of little value. The preservation and transport of fish and extraction of oil are other subjects of investigation.

We do not wish to lose all the work already done and we ask therefore for a Budget grant of Rs. 49,000 compared to Rs. 82,000 last year, until such time as the financial horizon becomes more bright when these great assets of Bengal, its fisheries, may be more fully investigated and developed. I earnestly press for the retention of this department as the nucleus of a greater thing to be in better times.

Sir, this may be the last time I shall come before the Council with the Budget of the Agriculture and Industries portfolio. When the great voice of the electorate has spoken, that voice which seems to hold such terrors for Babu Nitya Dhon Mukherjee, another may be called to the helm of these departments. It will be my boast, Sir, that I have devoted my energies to the welfare of Bengal, that I have shaped my policy with one end in view, the good of the people. There has been entrusted to my care one department, whose administration is intimately connected with the moral welfare of the people, and other departments on which depend their material prosperity. I have toured throughout the length and breadth of the province, meeting the people and their representatives in every place, studying their desires and hearing their hopes and fears, and I have framed my policy not on expediency, nor to catch the votes of

the electorate, but to effect in the moral and the material spheres the uplift of those whom we are to represent. In Excise I have discouraged with success the excessive use, the abuse of liquors and of drugs. In Agriculture and Industries I have outlined a two-fold policy. On the one hand I have encouraged research and demonstration with all the resources at my command, to show the people the improvements that are possible and the methods that must be employed. And concurrently with this encouragement of research and demonstration I have laid down a policy of education of the people—elementary, secondary, and advanced education—to make their minds more receptive, to make it easier for them to assimilate and utilize results of research and demonstration In co-operation I have directed the attention of the department from the narrow furrow of co-operative credit to the wider fields of general co-operation, to agriculture itself, to irrigation, to distribution, to cottage industries, to housing. If my efforts are analysed, Sir, they will resolve themselves into these two simple elements, the attainment of the greatest prosperity of the people in the speediest manner possible. Unfortunately, I took up my task and I carried it on during a period of intense depression. Our plans are prepared, they are a legacy which I shall leave to those who may come after me. But the means of putting these plans into operation were not available, and in this I hope the future will be more fortunate. I have gone as far as the limited resources at my disposal allowed and I hope that, whoever may in the future take up the portfolio, he will follow up what I have done, for I am convinced that in this direction lies the salvation of the people.

MEMBER in charge of APPOINTMENT, POLITICAL, and POLICE DEPARTMENTS (the Hon'ble Mr. H. L. Stephenson): To me a noticeable feature of the debate on the Budget of this year is the absence—the comparative absence—of references to the police. I quite recognize that this does not necessarily mean that the members of the Council see eye to eye with me with regard to all the items; but I trust it evinces a growth of a sense of proportion which will recognize that while all Governments are imperfect, and have to work with imperfect machinery, the police are not entitled to all the abuse which the Government is heir to. The Police Budget is an uninspiring one from the departmental point of view. There is nothing new in it; we are merely carrying on. For the last two or three years we have had no provision for any new buildings in any of the budgets. It must be obvious to all that there is a limit to this. The police buildings in Bengal have always been bad—particularly bad—an eye-sore to the neighbouring provinces—and they are going from bad to worse. The health of the police, and the police are as much entitled to considerations of health as any other section of the population, is steadily deteriorating in consequence mainly of our own fault, for not housing them properly; but it is the financial stringency which has stood in the

way. In the Police Department, as in all other departments, you cannot stand still; if you are not progressing you are going back.

Coming to the few specific items in my departments which have been referred to in the speeches, Babu Surendra Nath Ray asked me whether I was aware that a sum of 3 lakhs has been absolutely wasted on the Police Hospital at Sibpur. He asked how many patients there were. Well, Sir, the Police Hospital has not yet been opened. The opening has been delayed owing to the fact that the Howrah water-works have not been able to supply us the amount of water which we were entitled to expect; and we have had therefore to sink a tube well for the supply required. It is no good opening the hospital until we have got the water-supply. But we trust that the hospital will be opened at the very beginning of next year. There are therefore no patients in the hospital at Sibpur.

Dr. Banerjea called attention to the rise in the Budget under the head "General Administration" and specially referred to the Civil Secretariat where there has been a rise of nearly 5 lakhs. The Finance Member has already pointed out that this rise is due to the fact that we have provided 4½ lakhs as the cost of elections for the next year. This item comes under the head "Civil Secretariat" and that is the reason for the rise.

Dr. Haridhan Dutt was much alarmed about the appointment of one more Under-Secretary in the Political Department. I have been trying to trace the history of these figures in the Budget; it is obscure and I will not waste the time of the Council by explaining, but I may assure him that an additional Under-Secretary has not been appointed and that we have the same establishment for the next year as we had for the last year, namely, 1 Deputy Secretary, 1 Under-Secretary, and 1 Assistant Secretary in the Judicial Department.

Mr Indu Bhushan Dutta referred to the increase in the Imperial Services from 1921, but he overlooks the fact that during the war we had no recruitment; the services therefore were under-staffed, and badly under-staffed. Parliament at Home passed a special Act to deal with this matter, and the Secretary of State recruited a very small number of officers at that time and piled up the remainder to be recruited at the end of the war largely out of those who took part in the war.

As the definite items on which information is required from my department are few, I should like to put before the Council a few general remarks.

Firstly, I should like to combat the idea that because in the past year Government, as a whole, effected retrenchments to the amount of 45 lakhs and in the previous year to the amount of 88 lakhs, we thereby pleaded guilty to wasteful extravagance in previous years. That is not so. The retrenchments have not been made without effect on efficiency. They

are not redundant expenditure. It is retrenchment at the expense of efficiency and the general administration is all the poorer because of these cuts. There are two kinds of economy. The first is the abolition of waste, and there the Government is entirely at one with the Council and welcomes any suggestion for the abolition of waste. The other economy is economy in the way of stopping progress and decreasing efficiency, and there is a point beyond which that economy ceases to be economy. In business as a rule the most progressive and up-to-date machinery is considered to be the most economical; some of the poorer firms, like Governments, are not able to afford the most economical form of machinery, because it requires cash down, but although members may not agree with me as to the exact type of machinery that Government requires, I am certain that they will all agree that inefficient machinery is the most uneconomical.

I should like secondly to refer to the slight tendency which has manifested itself in the course of this debate to set economy in the Reserved Departments against economy in the Transferred Departments. The idea seems to be that the Reserved and the Transferred Departments are two rival shops side by side and the trade that goes to the one is taken from the other. That, to my mind, is a false idea. Government is one, and we have got to keep both sides going, all our activities going. The Reserved Departments are concerned mainly with the executive machinery of Government. That machinery is necessary in order to enable the Transferred Departments to function. We, who are in charge of the Reserved Departments, are trustees for the future generation. Whatever may be the form of the future Government of Bengal and whenever it may come, it must have administrative machinery to work with. We are here to keep that administrative machinery oiled and running, so that when Swaraj or whatever form of Government takes over from us, it may have the proper machinery at hand. Surely, the Council will not ask us to stand aside and see the machinery ruined for want of lubricating oil. It is perfectly easy for us to stand aside and let this machinery be ruined for we shall not be here when the crash comes; but it is our business here to keep that machinery going and it seems to me that it is sometimes forgotten by the Council that it is equally interested in this.

There has been a slight flavour of election speeches in the course of this debate. I have not got to seek votes, and I am, therefore, in this matter like the butterfly upon the road. But it seems to me that if I were to go to the country for votes I should do so with a perfectly clear conscience, if I were able to say that not only have I been trying to encourage the nation-building departments but that I have also done my best to keep in order the nation-preserving departments, and I should not be afraid of being connected in any way with any measure which has for its object the preservation of the machinery of Government.

There has been a slight attempt to import racial considerations into the question of economy. I think the Council will agree that racial considerations have nothing whatever to do with the question of retrenchment. I think, perhaps, the strongest proof of that is that two out of the five Commissioners of Divisions that are proposed by the Retrenchment Committee to be abolished are Indians.

Another complaint that has been made is that the All-India Services have not been equally affected with the other branches. My answer to that Sir, is that for many years past we have all been engaged upon reducing the functions of the All-India Services and building up the Provincial and the Subordinate Services. We have reduced the number of the All-India Services to a point which Government consider to be the absolute minimum, although there may be a divergence of opinion between us and the Council. Therefore, having regard to the fact that we think we have got the absolute minimum, it is quite obvious that the Retrenchment Committee could not make great cuts in this direction.

Turning to the Retrenchment Committee's proposals, I have not the time to deal with them, as they affect the Secretariat and Government departments as a whole, and I will, therefore, confine my remarks to those which concern my chief department, namely, the Police. The Committee was appointed by Government and Government is greatly indebted to them for the thoroughness of their work and the boldness of their suggestions. At the same time the Committee adopted a course which resulted in the evidence that they took not being available to the people or to the Government. I do not even know the names of the witnesses who appeared before the Committee and made the suggestions in regard to the departments under my charge. It follows, therefore, that although Government must attach very great weight to the recommendations of the Committee they can only be regarded as suggestions to Government. Government must examine every one of their suggestions themselves. We have to discuss them with the heads of departments; we have to go through the evidence, weigh it, and practically we have to do the work of the Retrenchment Committee as regards every one of their suggestions. We have to come to our conclusions on such evidence as is before us.

The Retrenchment Committee's proposals are pointers. They are entitled, as suggestions, to the greatest weight. Every single suggestion of theirs is being carefully examined in consultation with the heads of departments, and Government will come to a clear and deliberate decision on every point. It is most important to remember in regard to this Committee's suggestions that the cuts that they have made and the savings they have shown are based upon the Budget figures of last year and not of next year. Therefore, I trust that no member will propose any cut from the Budget of next year based on the Committee's estimate of savings on this year's budget.

A certain amount of disappointment has been expressed that the cuts in the Police Department were not greater. Rai Mahendra Chandra Mitra Bahadur told us that he himself could, in that department, effect a saving of 50 lakhs. I sympathize with the disappointment, because it has become the common belief for many years that the Police Department is being run on the most wasteful and extravagant lines and members seem to think that a Committee of five members, not one of whom had anything to do with the Police Department—only one of them had anything to do with Government—sitting down to discuss this most wasteful and extravagant department, would have been able to cut something very big. I regard the recommendations of this Committee as a chit to the Police Department. I regard it as a commendation of the way the Police Department is run. The cuts amount to 34 lakhs, but I will show shortly that a great deal of this amount is illusory, and that a great deal of it has already been cut in the next year's budget. Where the Committee has suggested cuts, they have admitted that the objects on which the money was being spent were in themselves useful and desirable, but that in their opinion cuts had to be made owing to shortage of funds.

I shall here take the Council for a few minutes over these cuts. The biggest of them all is in the District Force, nearly 11½ lakhs. Unfortunately, the Committee were in possession of the wrong figures. They stated that their desire was to go back to the position of the province with regard to police-stations as in 1912, and they said that since 1912 we had increased our police-stations by 200. I wish we had advanced so far, but, Sir, in the figures they took for 1912 they omitted the railway police-stations, and in the figures that they took for 1921 they included the railway stations. Secondly, in the figures they took for 1912 they excluded what are known as independent outposts. These outposts were in all respects, except in name, thanas, but owing to the fact that the thana was also the revenue division, Government thought that in splitting up the thana there might be a difficulty, so they kept the thana as a revenue area and they split up the area into two or three independent outposts. These independent outposts were in every respect the same as as thanas, they had the same staff, the same duties, and there were 99 of them. Therefore, Sir, the actual number of police-stations that we have increased since 1912 is not 200 but 87. If we do as the Retrenchment Committee proposes and abolish them, we should save not 11½ lakhs but 6 lakhs; but we should not even save 6 lakhs, because a large portion of the staff of these 87 police-stations was transferred from the old police-stations that were broken up. If we amalgamate them we shall have to put that staff at least back again. The Committee have also included in their figures as the excess establishment of the thanas, the entire increase in the prosecuting agencies, the armed police and town police and other misrellaneous police. The actual figures are instead of 99 sub-inspectors there are 69; instead of 395 head constables there are 243; instead

of 2,998 constables there are 990. That is actually the staff in the thanas. If we go back to the position in 1912, which is ostensibly what the Committee require us to do, the total saving will be not 11½ lakhs, but only 2 or 3 lakhs. The decrease of 9 lakhs in the proposed saving of 34½ lakhs is important.

Taking the other big item—Police Training School—the Committee hope to save Rs. 2,20,000; we have already in the present year cut one lakh out of that. From to-day we are abolishing the Howrah Detective Training School with great regret. We are making a somewhat slight alteration in the proposals of the Retrenchment Committee, but we are not prepared to accept them as they stand. Out of this Rs. 2,20,000 we have reduced by Rs. 1,67,000 and of the remainder at least Rs. 30,000 is due to the miscalculation of the cost of Sardah on the part of the Committee. The next item is 2 lakhs River Police. We have already in the present year reduced one lakh by the abolition of two divisions. The Committee asked us to reduce the remaining divisions by one-third; personally I think if we reduce it by one-third, we may dispense with it altogether. It is no use keeping a skeleton body.

As regards the Intelligence Branch, the Committee give no details as to how these figures are made up, therefore it is difficult to ascertain how they propose we should cut, but we have already made a cut of Rs. 2,21,000 out of Rs. 6,42,000. The question regarding the Criminal Investigation Department is still under consideration. Therefore, if we take the Bengal Police, out of 26 lakhs, 9 lakhs goes because the assumptions of the Committee were wrong, and we have already made cuts amounting to practically 5 lakhs.

Regarding the Calcutta Police the total saving anticipated is 8 lakhs, that depends mainly on the question of the separation of the investigating and the thana police. Their proposal is that if you centralize the investigating staff at Lal Bazar, you can do with a small number of section houses. Well, we are at present engaged on a scheme on these lines, and as a new Commissioner of Police will be arriving shortly, it is obvious that we should have his advice before we can do anything. At present by the union of the two you get the investigating staff which has got the full knowledge of the locality. The beat constable comes back to the thana and states he saw the local Bill Sykes moving about a certain quarter, and you get a few other little bits of local information which are very useful indeed to the staff. If you centralize your investigating staff, you are going to lose this local knowledge. It is a question which requires very serious consideration, as to whether by centralizing the staff you are going to sacrifice efficiency to a great extent. The question, I say, is under consideration, and a scheme has been prepared which we are examining for ourselves.

Another item is the Port Police. We have accepted this recommendation and I need not go into details.

I have no time to go into all the detailed suggestions. I have already discussed some of them with some members of this House and shall be only too glad to discuss them with any member who would like to know what the present position is with regard to any particular recommendation of the Retrenchment Committee. If he will come to me I shall be able to tell him exactly what my present views are, what the objections on either side are and how much we have already saved, and how much the amount of saving will be if we carry out the proposals of the Committee.

There is one point which has been referred to by several members, that is causing some anxiety among Government servants, that is the fate of the permanent incumbents of posts which Government may eventually decide to axe. Government will shortly issue a statement on the subject, but speaking quite generally Government, without contesting the statement of the Committee as to their rights in the matter, wish, as far as possible, to proceed rather by way of stopping recruitment and absorption than by immediate discharge of superfluous officers. It is recognized that this may mean some delay in giving final effect to such of the Committee's recommendations as are eventually accepted, but this is considered preferable to inflicting hardship on any large body of Government servants.

MEMBER in charge of JUDICIAL and LEGISLATIVE DEPARTMENTS (the Hon'ble Sir Abd-ur-Rahim): The Budget provisions for the coming year do not so far as my department is concerned show any marked variations from the original revised budget of 1922-23. Such variations as there are, have been explained under the different heads in the Green Book. I wish, however, to point out that the Pleadership Examination charges for 1923-24 have been retained at the same figure, namely, Rs. 11,000. This is an oversight, for we have reduced the staff owing to one of the examinations having been done away with, and we expect to cover the expenditure under this head with considerably less than that amount.

For the Civil and Sessions Courts the revised estimate is Rs. 75,000 more than the sanctioned estimate. This is due mainly to an increase in the expenditure for leave allowances to officers and to the appointment of additional judicial officers in order to cope with the increase of work in certain districts. It may be that the civil judicial work has not increased as a whole in the entire province, but there is still a considerable amount of arrears to be disposed of. So far, Sir, as the Sessions work is concerned, unfortunately, this shows a tendency always to increase. I have made it a point, however, to examine very carefully and strictly all applications for the appointment of Additional Sessions Judges, and it is only when it is proved to the entire satisfaction of the Government that without such additional assistance there will be considerable delay in the disposal of pending sessions cases, that additional Judges have been sanctioned.

I may here mention that the Retrenchment Committee whose recommendations are receiving earnest consideration of the Government on every point dealt with by them, have recognized that any large reduction in the number of Judges is not immediately feasible. The immediate reduction which they have recommended are that the number of Judges should be reduced from 48 to 38 and of the Subordinate Judges from 60 to 55. A glance at the Civil List will show that the cadre of these classes of officers is, indeed, below the figures recommended by the Committee. They have laid down that they would allow six months for the disposal of the arrears, so that their recommendations might be given effect to at the end of that period.

Sir, I feel much afraid that the members of the Committee did not properly realize the difficulties relating to the disposal of arrears. Unless such disposals are to be merely paper transactions, the cases being struck off on some ground or other with the certain prospect of having all of them restored a few days hence, the Committee's demand, however valuable as a pious hope, will not be found easy of fulfilment. In my experience it is mostly the difficult, complicated, and keenly contested suits that go to swell the arrears in the mufassal courts. Such suits for various reasons take a longer time in preparation and in bringing them to trial, as every lawyer knows, than ordinary suits, and it would be a very despotic order, indeed, to give to the courts that they shall have six months within which to dispose of these suits.

I am not sure that the Committee was fully aware that constant watch is kept by the High Court on the state of the files in the different courts, civil and criminal. They obtain periodical returns of the number of suits that are pending, the time during which they have been pending, and the reasons for the delay in their disposal. The High Court scrutinize these returns and whenever necessary impress upon the subordinate courts the need for expediting the disposal of the pending cases. The courts have at the same time to be very careful that they do not set up a false standard of expedition at the expense of proper trial according to law and requirements of justice.

We have already communicated to the High Court the recommendations of the Retrenchment Committee, but have not yet heard from them what steps they think can be taken to give effect to such of them as are reasonable and practicable. Their recommendations cover a very wide range and would, for carrying them out, require considerable amendments of the Civil Courts Act, Civil Procedure, the Small Cause Court Acts, and other enactments. It is first of all a matter for very serious consideration how far these recommendations or any of them are sound from the point of view of administration of justice, and I need hardly say that few, if any, of them can be accepted without mature consideration by competent authorities. That they may appear to effect considerable retrenchment is by no means conclusive. The list of the

Committee's recommendations is, indeed, most formidable, and to a lawyer who knows anything about the working of the courts is of a rather startling character.

The Committee, Sir, would increase the jurisdiction of Munsifs and Subordinate Judges, confer on them wider summary powers, extend the Small Cause Court procedure to suits of larger value and to rent suits, raise the limit of the value of the suits under the Bengal Tenancy Act in which appeals do not lie, restrict the re-hearing of suits in the Calcutta Court of Small Causes, and at the same time they recommend that the number of the Subordinate Judges and Munsifs should be cut down, their holidays should be curtailed, they should be made to do more work during court hours than they are doing at present, their salaries are to be reduced and that a portion of the cadre of the present Provincial Judicial Service should be turned into a Subordinate Judicial Service with much smaller pay and prospects. They further propose to reduce the ministerial posts by exacting a higher standard of work, by the abolition of certain posts, and by adding 30 more working days in the year. They also think that copying fees may be increased. Another interesting proposal is that honorary munsifs should be appointed to try suits for money and moveable property not exceeding Rs 50, and they think that this principle which is recognized in the Village Self-Government Act should be put into force, not apparently knowing that union courts have already been established in several districts and are working. They recommend that two Judges should be recruited in the Calcutta Courts of Small Causes from the Provincial Judicial Service. Here, again, they are not, perhaps, aware that already there is one Judge belonging to that service, and so also the Registrar, and I may further observe that their proposal cannot effect any economy unless these two Judges are paid less than their colleagues drawn from the profession.

I feel bound to state clearly to this House that these proposals of the Committee have caused something like consternation in the Subordinate Judicial Service and the members of the Service have taken strong exception to certain statements and assumptions in the report. They feel that the Committee failed to appreciate the value of the work which they are doing. They repudiate the suggestion which they think underlies some of the recommendations, that they are dilatory in their methods and do not put in as much work as they ought to. They contend that having regard to the nature of their high judicial duties the increments which have only the other day been granted to them are not undeserved, and resent the proposal for reduction of their salaries and status as unjust. Every hon'ble member, perhaps with one or two exceptions, who touched upon the Committee's recommendations relating to administration of justice has severely criticised these proposals and given his support to the judiciary of Bengal. Most of them are men whose words must carry weikht with the House on this subject such as Raja Reshee Case

Law, Rai Mahendra Chandra Mitra Bahadur, Mr. Syed Nasim Ali, Rai Jogendra Chunder Ghose Bahadur, Rai Harendranath Chaudhuri, Mr. Cohen, Mr. Khaitan, Maulvi Rafi Uddin Ahmed, Mr. S. Mahboob Ali, Mr. Huseyn Shaheed Suhrawardly, Babu Bhishmadev Das, and Babu Satish Chandra Mukharji. With the particular points raised by Babu Surendra Nath Ray, Dr. Suhrawardy, and Dr. Haridhan Dutt I shall deal presently. I consider it my duty as the Member in charge of this Department to assure the members of the Judicial Service that the Government fully appreciate the high quality of their work, that they regard them as able, conscientious, and most hardworked officers, and that the Government will, in consultation with the High Court, examine with the utmost scrutiny, even jealousy, any proposals likely to prejudice their interests and which may have the effect of reducing in any degree the efficiency of the administration of justice.

Now I wish to say a few words about the Committee's observations and proposals with respect to the Calcutta Police Courts. Here I regret to find that the Committee have gone much out of their way to cast aspersions of a sweeping character on the Magistracy of Calcutta. They say that the impression they have been given is that the administration of criminal justice in Calcutta is poor and that heroic measures will be necessary to raise it to a satisfactory level.

The Magistracy of Calcutta, which include five stipendiary and a large number of honorary magistrates, have felt much aggrieved at the remarks of the Committee, and I must say that it was a great pity that they should have indulged in such general criticisms without even telling us in what respects they were not satisfied with the administration of criminal justice in Calcutta. Is it that the Presidency Magistrates do not conform to the law in the trial of cases or that they are incapable of weighing the evidence and arriving at a just conclusion on the facts, or do they systematically pass inappropriate sentences? Surely, Sir, in none of these matters could a proper judgment be formed without examining the records of the trials and ascertaining the results of the appeals and the applications for revision to the High Court. What are the facts? I find from the report of 1921, the latest that is available, that there were 151 appeals, and in these the orders were affirmed in 132, modified in 8, and reversed in 9 cases, and 2 cases were remanded for re-trial. No separate figures are available of the applications for revision with respect to the Presidency Magistrates' orders, but I may mention that of the total of such applications 563 were rejected and of the 375 rules issued 147 were finally discharged, 78 were made absolute, the orders being modified in 49 and quashed in 17 cases. These figures, specially those relating to the more important cases, show that the quality of the work of the Presidency Magistrates cannot be justly described as "poor." On the other hand, I would call it quite good. Apart from these figures none of the reports of the various inspections made by the Judges of the

High Court and the officers of the Government from time to time suggested that the cases were not satisfactorily tried in the Calcutta Police Courts, though, no doubt, they have pointed out that there have been delays in the trial of a certain class of cases, a fact which I am not prepared on behalf of the Government to deny. Even in this connection we ought to realize the exact position and I shall now place before the House certain figures which show that much of one hears about the delays does not correspond with the actual facts, at least so far as the ordinary run of cases is concerned. I find from the report that the number of witnesses examined in 1921 in the Police Courts was 22,992. Of these the number discharged on the first day of attendance was 18,971, i.e., 82·41 per cent. those discharged on the second day were 3,857, i.e., 16·75 per cent., and of the remainder 176, i.e., 76 per cent. were discharged on the third day and only 17 men, i.e., ·08 per cent. had to attend the court after the third day. If these figures have any significance they show that ordinarily there is not very much of delay in the disposal of cases in the police courts and in this respect they compare rather favourably with the mufassal magstrates' courts. No doubt, as I have said, there are some cases, the trial of which occupy considerable time, and those cases naturally attract the attention of the Calcutta public. For instance, the well-known Munitions Case—the trial of which was concluded only the other day—the Defamation Case in which a Deputy Commissioner of Police was involved, and other cases of a like nature. It is also possible that some magistrates do grant adjournments more easily than the other magistrates, but the law leaves such matters to the discretion of the magistrates. That discretion has to be exercised in the light of the facts and circumstances of each case in order to advance the ends of justice, and it is not possible to lay down any hard and fast rules according to which that discretion must be exercised.

Only one specific complaint has been made in the Committee's report, namely, that the adjourned cases are not tried *de die in diem*. That is a very difficult problem and has baffled the efforts of every magistrate since the time I have been acquainted with the police courts. What happens, Sir, is this. A magistrate is bound by the law to grant time both to the prosecution and to the accused at certain stages of the proceedings for the production of witnesses, and for their cross-examination and then both the sides have to be heard before judgment can be pronounced. There are always a number of keenly contested cases on the files of every magistrate and every day they have to deal with a number of cases in which accused persons are in custody. Now, supposing that in a particular case, a number of witnesses are examined for the prosecution on one day and the case is then adjourned, because the attendance of other witnesses could not be procured or for the purposes of cross-examination or for defence, you may find when that case is reached again say a week or fortnight hence, that other cases had been adjourned in the

meantime for similar reasons to subsequent dates. The result is that the magistrate often finds that if he were to hear a particular case *de die in diem*, a number of other cases in which accused persons are in custody or which for other reasons ought to be heard at once, have to be postponed. I have, no doubt, that every magistrate tries to hear cases *de die in diem* if he can, but he seldom finds this feasible.

It has been suggested by the Committee and that suggestion has been repeated in this House by Babu Surendra Nath Ray and Rai Dr. Haridhan Dutt Bahadur that it would be possible to manage with less than five stipendiary magistrates, by utilizing more largely the services of honorary magistrates. Sir, those who make themselves responsible for such a suggestion, do not realize the very large extent to which we avail ourselves of the services of these gentlemen at the present moment. The total number of cases that were tried by the Presidency Magistrates other than Municipal Magistrates in 1921 was 73,821. Of these no less than 64,506 were tried by honorary magistrates and 9,315 by the stipendiary magistrates. Then, it would be a mistake to suppose that the honorary magistrates try only what are called petty cases. A very fair proportion of the serious and important cases are tried by our unpaid magistrates. In this respect the position in Calcutta is quite unique. In London no unpaid magistrate is employed at all so far as I am aware, and, I believe, the powers of the stipendiary magistrates in London are not so great as of the Calcutta Presidency Magistrates, both stipendiary and honorary. Take the mufassal. The honorary magistrates there are not employed in the trial of anything like the number of cases or cases of the importance which are made over to the honorary magistrates of Calcutta. The learned High Court Judges have time after time pointed out that far too many serious and important cases are tried by the honorary magistrates and in 1913, I think it was, it was decided that the number of the stipendiary magistrates should be increased to 4.

As regards the Motor Case Court, the House will remember the circumstances in which it came into existence. Before this Court was created the public of Calcutta experienced the greatest inconvenience from the frequent strikes of taxi-cab drivers and sympathetic strikes on the part of private motor car drivers and also of the hackney carriage drivers. So much so that the Government felt themselves compelled to appoint a Committee to report on the question of regulation of vehicular traffic. That Committee was presided over by Mr. Beadel and Mr. K. C. Ray Chaudhuri was also a member of that Committee. Among other things their most emphatic recommendation was that a Traffic Court should be created to try cases against breach of traffic regulations, specially the motor car cases. That the Traffic Court has proved a complete success no one can deny, and since the publication of the Retrenchment Committee's Report we have received representations from various bodies interested in motor traffic strongly protesting against the proposed

abolition of this Court. The remarkable success of this Court might have been partly due to the personality of the magistrate who has been presiding over it. But, Sir, it cannot be disputed that, having regard to the large volume of cases relating to the traffic of Calcutta, it is necessary that the more important cases of this class should be dealt with by a stipendiary magistrate, otherwise it would not be possible to secure either prompt trial or uniformity of procedure. In 1920, the motor cases rose from 2,330 to 5,755, and in 1921 it rose from 5,755 to 7,444. I say, Sir, with the utmost confidence that it would be extremely inadvisable to abolish this Court at present, for I am sure that no one would like to throw back the traffic of Calcutta into that state of confusion and chaos which prevailed before the institution of this Court. Comment has been made on the way the honorary magistrates have been selected. I can assure the House that Government take every care to see that duly qualified gentlemen are selected for the work of this kind. The list of honorary magistrates contains the names of some of the very distinguished citizens of Calcutta. Some of them belong to the profession of law and other professions.

It has been suggested in the Report of the Retrenchment Committee that the services of retired officers in Calcutta have not been fully utilized. This is an absolute mistake. I have got figures to show that during the last 10 years no less than 20 honorary magistrates have been selected from retired officers, such as retired Sessions Judges, Sub-Judges, and Magistrates. There is one point which Babu Jatindra Nath Basu suggested we should take into consideration, that is, that proper accommodation should be made for the Police Courts in Calcutta. I have, on more than one occasion, inspected these courts and found that the accommodation available is anything but satisfactory. But the question is one of money. I have obtained estimates to show that if we want to build a proper court that will cost, including the site, something like 22 lakhs of rupees, and excluding the site, something like 12 lakhs of rupees. I should be very glad if the House supplies Government with funds for providing proper accommodation for the Police Courts, but until this is done, I am afraid, the Magistrates of Calcutta will find themselves very much incommoded in the present buildings.

I have dealt with almost all the points that have been raised by the various members or by the Retrenchment Committee's Report. I only wish to say one word——

Mr. PRESIDENT (the Hon'ble Mr. H. E. A. Cotton): I am afraid you have already exceeded your time-limit, Sir Abd-ur-Rahim, and I must ask the Hon'ble the Revenue Member to speak.

MEMBER in charge of DEPARTMENTS of REVENUE [LAND REVENUE], IRRIGATION, and EUROPEAN EDUCATION (the Hon'ble the Maharajadhiraja Bahadur of Burdwan): The thinness of the

House rather indicates that there are a number of members here who are more anxious to fire off their speeches than to follow the debate or to hear what the Government may have to say in reply to the points that they have themselves raised in their speeches. In these days one cannot but be thankful for small mercies, and I am really thankful that I do not have to deal with those departments which, in the exuberance of his emotion, one fine afternoon in this very Council chamber, my esteemed friend who sits to my left, without considering what brick and mortar he had at his disposal, dubbed as the nation-building departments. In the debate that has taken place during the last three days, so far in the departments with which I am concerned, the Grand Trunk Canal project, the development of the Forest Department and the Survey and Settlement operations have come in for a certain amount of criticism, whereas among the proposals of the Retrenchment Committee the question of the abolition of Divisional Commissioners has also come in for a good deal of comment. I shall therefore deal with these points *seriatim*. I think that so far as the Retrenchment Committee's recommendations are concerned, there being only one subject with which I have got to deal I had better finish with it before going into matters which appear in the Budget.

Now, Sir, as regards the abolition of Divisional Commissioners, it has struck me as rather remarkable that, with the exception of one or two gentlemen whom I shall not name, because they generally make speeches here which are only by way of abuse, the majority have suggested not a complete abolition but a reduction and, perhaps, a disappearance of these gentlemen, among whom I see one to my left, in the course of time. Well, Sir, the Government cannot of course dismiss these Commissioners with either the brevity or the light heart with which the experts on the Retrenchment Committee seem to have done in their report. The Government is responsible not only for the administration of the province but also for the maintenance of law and order. With regard to the latter it being a matter not within my province, I shall leave it out, so far as the utility or otherwise of the Divisional Commissioners is concerned. What I propose to say at the present moment is simply this: that the Government is not in a position at present to give any definite opinion on the subject, but a special officer is being put on to prepare such details as would enable the Government to judge of the administrative as well as the financial aspects of this very matter, which, when received by the Government, will have to be taken into consideration with the suggestion of the Retrenchment Committee, namely, a partial substitution in the sense of the appointment of another Member of the Board of Revenue with his paraphernalia of office staff and, perhaps, a Secretary. For all these reasons, Government cannot treat the matter without due consideration or until it is fully considered what the actual savings would be by accepting the proposals of the Retrenchment Committee. Nor does the abolition of the Commissioners rest entirely with

this Government but it rests with higher authorities, and therefore eventually it will have to be considered not only by this Government but by those authorities as to whether the balance was in favour of maintaining the posts or reducing them in number or accepting the recommendations of the Retrenchment Committee. Now, Sir, while on the proposals of the Retrenchment Committee, I should like to mention one other fact which was brought to the notice of this House by my esteemed friend, Raja Reshee Case Law, who naturally as a landlord and Secretary of the British Indian Association, has raised an alarm regarding the proposal of the Retrenchment Committee with regard to the reducing of the share of cost of survey and settlement on the part of Government and the transference of that cost, or rather of that share of the cost to the landlords and tenants. May I say at once that I fully sympathize with the Raja Sahib, for as a zamindar myself I can say without hesitation that I share his alarm and his views. And I may say this further, that I view it also with concern from the point of view of the Government. Therefore, we have got as a Government to consider the matter very carefully before coming to a decision. The members of the Retrenchment Committee, or at least a good number of them, did not appreciate the value of a settlement not only to the people but to the Government itself and any proposal that would make the department or the settlement operation itself more unpopular than it seems to be with a certain section of the public at the present moment could not be treated with either that levity or brevity with which the members of the Retrenchment Committee have evidently dealt with it. Therefore, as I said, it is a matter that will receive the careful scrutiny of the Revenue Department and no hasty action is likely to be taken on the subject without the fullest consideration by the Government.

Now, Sir, I turn to some of the matters relating to the Budget. First of all let me deal with that project regarding which it is dinned into the head of my Secretary, Mr. Huntingford, and myself day after day and, perhaps, later on night after night, namely, the Grand Trunk Canal project. I should like to take this opportunity to say this to the critics of that project that Government has not received by any underhand means any fat fee from either the commercial community or any other community regarding this project. To make the members realize to a certain degree the responsibility of themselves as well as the importance of any water-way scheme for a direct steamer route to Eastern Bengal and Assam, I tried to collect together one afternoon, not so very long ago, some of the members of this Council to try and explain to them what the Grand Trunk Canal project really meant. I am sorry that that attempt failed and hence we have had so many speeches on that subject. I do not, of course, lay the same importance to the speech of my friend, Babu Jogendra Nath Roy, because to him Dacca and its neighbourhood means the hub of the universe and he cannot see anything beyond. To others

I should like to point out what the Grand Trunk Canal project is. Babu Jogendra Nath Roy asks us: Where is the "Ronaldshay"? Well, the dredger "Ronaldshay" is at the present moment trying to cut through a small neck of land between what is called Channel Creek and the Gheoaputti Khal, which leads into the Do-Agra Channel. This is the first channel from the Hooghly to the old steamer route. If we can keep this open, there is no need for the Grand Trunk Canal or any other project. But 20 years ago the engineers saw that this old steamer route could only be kept open for a time, for 50 miles from where the "Ronaldshay" is working now, the rivers are becoming blocked and will require dredging more and more every year. Next year we do not know where it will be necessary to dredge, but it is sure that that necessity will arise somewhere and the experts of Government emphatically say that the end of what is known as the Sundarban steamer route has begun. Now, what I say is this. Can the Government when its experts say that the main steamer route is in a precarious state sit still? Is it right or is it fair for the critics of the Grand Trunk Canal project to simply brush aside that scheme without bringing forward something tangible, something which can convince the Government that they are right and the Government is wrong. I say, that it will be most irresponsible on the part of Government to be blind to the fact that the Sundarban steamer route is fast deteriorating. It is up to this Council when we have money from loans to vote a grant for the Grand Trunk Canal or not, but this much is certain that later on whether we call it a new steamer route or the Grand Trunk Canal scheme or by any other name, it is perfectly clear that we shall have to substitute the present steamer route by another route, and since our experts consider the Grand Trunk Canal scheme as the best scheme so far produced, we have got to stand by it. As for the money, the responsibility is entirely with this Legislative Council. As to the amount provided for in the Budget itself, even if we did not proceed with the project this year, the office of the Grand Trunk Canal must be kept open to dispose of the land acquired and settle up their affairs, if we were disposed to do so. All that I can say is that it does not necessarily follow that because there is a provision for an establishment and establishment alone, that is the thin end of the wedge to bring in the Grand Trunk Canal scheme. We have got to maintain an establishment until it is finally decided as to what is to be done with the scheme, and we have only done that in the present Budget. In connection with this canal scheme my friend, Maulvi Ekramul Huq, has been somewhat disturbed, because he thinks that we are neglecting the Nadia and Murshidabad rivers, whereas my friend from Hooghly, Babu Satish Chandra Mukharji, naturally wishes to see something done with regard to the starting of the Damodar Canal project. Well, Sir, I always dislike this confusion of issues. No Government is likely to neglect principal rivers in a district, and the Maulvi Sahib may have his

sleep undisturbed if he thinks that Government is likely to neglect the Murshidabad or Nadia rivers and to carry on the Grand Trunk Canal project at their expense. As regards Babu Satish Chandra Mukharji, all I say regarding the Damodar Canal project is that at the present moment there is no money. If money were available I should certainly have pushed that scheme forward and brought it forward before this Legislative Council for its consideration. I am afraid it must now be left to my successor in office. Now, Sir, with regard to the Saraswati project, there again the question is the same. I believe the survey is complete but we cannot go ahead for want of money.

Regarding the development of forests, we have been accused that Government does not do enough for developing its forests and making the Forest Department more paying. Any one who has got loose cash knows perfectly well that to develop a business and to enlarge it you must invest money in it. Give me more money in the Forest Budget and I will try my best. It is no good criticizing if the Council will not give me money to carry on the works. My strongest critic in this respect is Rai Mahendra Chandra Mitra Bahadur who unfortunately does not see any good in any department of Government.

Now I come to the survey and settlement operations. My strongest critic this time has been the gentleman who sits generally to the left of my friend, Rai Harendranath Chaudhuri. I do not know if, by some secret electric telepathy, Harendra Babu put into him all the force that he possesses.

Rai HARENDRANATH CHAUDHURI: May I rise to a point of personal explanation?

Mr. PRESIDENT: I do not think any question of personal explanation can arise.

The Hon'ble the MAHARAJADHIRAJA BAHADUR of BURDWAN: I certainly was surprised with the argument that was brought forward by Babu Nalini Nath Roy which tantamounted to this: that the Government spends so much public money, and that the Government maintains this department simply for the purpose of exploitation by commercial concerns in the province. It is the most surprising statement that anyone could have made in this House, and coming from a zamindar it has not only surprised me but has pained me. As to the question of the settlement operations being at times rather hard on zamindars, I do not think there is a bigger sufferer than myself. During the last three years while Mr. McAlpin has been bringing year after year his schemes, my treasury, as the Maharaja of Burdwan, has been emptied, and nobody has felt the pinch more than myself. But we have

got to consider these matters not from the mere point of view of personal difficulties. We have got to consider whether or not the settlement operations as a whole are beneficial both to the Government as well as to the zamindars and tenants. I say that they are, and no argument has been adduced by the speaker whom I have referred to, to show that this is not the case. With regard to the two-party basis, we have stuck to what we promised when we reduced it from the four-party basis. But it must be clear to all those who know what a settlement means that even when we have to wind up a settlement in a district, until it is quite finished, there is always a certain amount of expense, and if the figures appear to be large it is not for any hanky-pankying that Mr. McAlpin might have done in his department regarding making the programme more than a two-party basis, but because it is for the purpose of winding up of operations in those districts in which the work is nearing completion.

I think, Sir, that fairly completes all that I have to say regarding the criticism that has been levelled at some of the provisions relating to my departments, but if before the voting of grants comes on any member is desirous of any information which is likely to help him to come to a decision regarding any particular resolution that he may be contemplating to put in for the refusal of a grant, Mr. McAlpin, Mr. Huntingford or myself will be only too glad to see him and to explain to him to the best of our abilities.

MEMBER in charge of DEPARTMENTS of FINANCE and COMMERCE (the Hon'ble Mr. J. Donald): We have now had almost four days' discussion of this Budget, and, before we separate to-night, we have got a few demands for grants to be dealt with. In what I wish to say, I shall therefore endeavour to be brief. My hon'ble colleagues have dealt with the criticisms of the Budget as regards the departments under their charge. It now remains for me to deal with the criticisms made about the departments under my control and the financial position generally.

Various descriptions have been put on the Budget which I presented the other day; it has been described as deplorable, a Budget full of despair, and throughout the discussions of the past three days, there has been a note of disappointment, that expectations have not been fulfilled, promises have not been kept and here in the last year of this Council—the first Council under the Reforms Scheme—there has been presented a deficit Budget for the third time. It was only last year that the Council agreed to taxation. And with that taxation there were promises of activity, particularly in the Transferred Departments. The taxation receipts have not worked out well, progress has been retarded, and some of the new schemes which were passed by the Council in July and August have had to be stopped. The situation is little better than what it was

two years ago. All the members of this Council are going to the country with a record of little accomplished and with a feeling that their constituents will be bitterly disappointed at the fruit, or want of fruit, of their labours. These are the views that have been expressed, but surely there is no reason to be so despondent. Is it not something that at this time of depression we should have been able to bring our expenditure to a figure more in accord with our income? Thanks to the retrenchments of the past two years—and these have exceeded in volume the receipts from new taxation—our expenditure is only 6 lakhs in excess of our income. And we have not imposed this year any new taxation in arriving at this favourable position. Then there is the Retrenchment Committee's Report. We can see further retrenchments in this which will enable us to wipe out the deficit and secure a surplus. As I said the other day, we shall get this straight away out of contingencies. Surely, it is a matter of some satisfaction that we can see a budget in which receipts will cover expenditure. I admit that we cannot look on it altogether with satisfaction, but I don't think that there is any need to be despondent or to maintain the doleful attitude that has prevailed in this Chamber during the past three days.

It has been suggested that it would be a simple matter to have a budget on the right side if we took Rs. 16 lakhs out of the recommendations of the Retrenchment Commmittee straight away and incorporated it in the Budget. We have been told that the Government of India were incorporating a number of recommendations of the Inchcape Committee in their budget, although they had a much shorter time to deal with the report of that Committee. Well, I think that this criticism came from Babu Indu Bhushan Dutta and I would refer him to the speech of the Hon'ble the Finance Member of the Government of India who presented the Budget of the Central Government in the Legislative Assembly this morning. The Inchcape Committee worked on a somewhat different system from our Committee and the Government of India had knowledge of the recommendations of the Inchcape Committee to some extent in advance. Even then, the Government of India have not been able, so far as I can make out, to incorporate the details. The Council is not aware when budgets are prepared, but I may tell the House that we have a calendar for the preparation of each budget and in that calendar the 22nd December, 1922, was fixed as the latest date at which the various budget estimates should be sent to the Accountant-General. The budgets ought to have been ready on the 22nd December, i.e., long before the Retrenchment Committee submitted its report. Consequently, it was a difficult matter to incorporate the recommendations at a later date.

Let me now refer to some of the criticisms that have been made on the Budget so far as I am concerned. In the first place I would suggest

Rs. 4½ lakhs for the erection of the new Legislative Council Chamber. The only place where I have seen this set out was in the columns of the *Bengalee*. The hon'ble member must have read his *Bengalee* more carefully than his budget. The provision is for the election of the new Legislative Council. Then Rai Dr. Haridhan Dutt Bahadur discovered within a week of the presentation of the budget that the figures were all wrong and that I was asking for an amendment of the budget estimates for next year. If he had read carefully the papers sent to him in this connection he would have seen that these changes were the adjustment of the revised estimates for the present year as shown in the financial statement with reference to the grants passed by the Council. As regards the form of the financial statement some difficulty has been experienced in connection with the abstract of expenditure that appears at the beginning of the statement. This particular abstract was a new one, put in at the last moment, because the detailed statement was not sufficiently clear, and might have been improved if we had had time. I am obliged to Rai Harendranath Chaudhuri for pointing it out to us. Next year we will take special care to put it much more clearly.

We have been told that no real economies were effected during the year and attacks have been made because of the great difference in the percentage of retrenchments effected as between the Reserved and Transferred Departments. Kumar Shib Shekhareswar Ray, after a careful calculation, had apparently come to the conclusion that in the Reserved Departments, the reduction was 5 per cent. only, while in the Transferred Departments 8 per cent. Now, the principle which we adopted in making these reductions was an all-round cut of 5 per cent. We started with that and the various retrenchments that were made at the time roughly represented 5 per cent. of the budget estimates of each department. Since then we have had to incur new expenditure or rather new expenditure has cropped up. I will take, for instance, Civil Works. We cut the provision here by Rs. 4½ lakhs. Later we discovered that in order to continue works in progress with due regard to our arrangements with contractors, and for other reasons, the department would require an additional grant of Rs. 6 lakhs. This was the case in other departments, and it is for this reason that the revised estimates do not look as if retrenchments had been effected. There is a great difference between a retrenchment and a saving. On a retrenchment the amount is actually cut out, it cannot be spent, while a saving represents the amount which a department cannot spend, though they are at full liberty to do so if they can.

Babu Surendra Nath Ray suggested that, outside education, provisions for the year 1923-24 in the Budget should not be in excess of those of last year. Apart from education, there are practically no lump provisions, except Rs. 4½ lakhs for the election of the new Legislative Council and half a lakh for the Howrah Bridge.

Rai Upendra Lal Ray Bahadur did not seem to understand how there could be a loss in exchange, and he suggested that we should bring in a member of the Bengal Chamber of Commerce to show us how to put it right. This is a matter purely of accounts. Exchange transactions are entered in the Budget taking exchange at 2 shillings to the rupee. We have to do this under the orders of the Government of India. I may explain this better by an illustration. Supposing we had to buy a machine for the Agricultural Department for, say, £100. That becomes at the present time approximately Rs. 1,500. Under the classification of accounts, we put the equivalent of £100 at Rs. 10 a pound, i.e., Rs. 1,000 in the Agricultural Department Budget and the balance of Rs. 500 is set down as loss in exchange. Hitherto this apparent loss has been under a separate head. In future we shall still put the Rs. 1,000 in the Agricultural Department Budget against the expenditure and at the same time put Rs. 500 in the same budget as "loss in exchange." We are not actually losing; it is purely an accounts classification which we have to do under the orders of the Government of India. Then Rai Upendra Lal Ray Bahadur took pains to tell us that he could not see how the stamp receipts of April 1922 were diminished by a rush in the previous year and he took the figure for the whole of last year to show that there was no increase of Rs. 10 lakhs. The comparison was with reference to receipts in the month of March—the whole year could not be taken into account. Mr. Cohen referred to stationery. If he also had read the Budget carefully, he would have seen that in the revised estimate we had reduced the Budget provision for the purchase of paper by about one lakh. As a matter of fact we had cut that lakh last September when we knew that the cost of paper was going down.

Remarks have also been made that there is no sign in the Budget of any reduction in regard to travelling allowances and contingencies. This is a matter in which reference may be made to the printed estimates themselves. It will be seen from them that amongst other reductions there is a considerable reduction in the Excise Department and also in the Secretariat. When we made retrenchments last September, we cut down the travelling allowance in the Excise Department by Rs. 35,000. We have cut down their contingencies by a much bigger figure this year. It was due to irregularities in the Excise Department that our investigations into the contingencies originated, and when we saw what was going on in that department we promptly initiated our enquiries. Some members asked for information as regards the items in which we effected retrenchments last year. One or two have already been mentioned. Three lakhs to the Calcutta Corporation for the extension of primary education, the abolition of the Constables' Training School at Berhampore, a cut of a lakh in the River Police, a cut of Rs. 65,000 by the reduction of the temporary staff of the District Intelligence Bureau. As regards stationery and printing at our own press, there was a cut of one lakh, and

in the present Forms department in the budget of paper and stationery there was a retrenchment of Rs. 60,000. These two retrenchments were the result of the drop in the price of paper to which Mr. Cohen referred. We saved in the Judicial Department Rs. 1½ lakhs in the pay of the ministerial establishment and about a lakh in the Registration Department. These are all the main figures, the rest was made up of a lot of small sums.

Now, let me come to the Retrenchment Committee's Report and here I may associate myself with Mr. Stephenson in acknowledging on behalf of Government our appreciation of the services which they have rendered to the State. Whether Government will finally decide to accept all the recommendations or not, the work done by the Committee is of the greatest value and the gratitude of the Government is due to the members of the Committee for the great labour and care that they devoted to the consideration of these very important proposals. I may here clear up a point on which some members are in error. Professor S. C. Mukherji stated that this Committee was appointed only when the fall in the stamp receipts come to our notice. If we had read the report carefully (perhaps he only made a mistake) he would find it stated on the second line of the first page of the report that the Committee was appointed on the 13th June, 1922, a date long before we could possibly have arrived at any estimate of the receipts from the new taxes. It was not until the month of September that we discovered that the stamp receipts were going to fall—after we had five months' actual receipts—that is the earliest data on which we could form any estimate. The Committee's work was entirely independent of any anticipated change in the financial position. It was appointed largely on the initiative of His Excellency Lord Lytton and its object was the reduction of expenditure if possible. We have received the report and it has been received with mixed feelings. Most of the members of this Council have given their views on it during the past three days. One or two have declined to express their views on the ground that Government had refused to give a day for the discussion of the report. This is a very misleading statement. Government did not refuse to give a day. Their objection was that it was impossible to present the Budget to the Council and to have have the discussion of the Budget on a date earlier than that which had already been fixed. The only admissible opportunity was, according to the President's ruling, the discussion on the Budget. This was the constitutional position, but we have given the members an extra day to give us their views on the report. There are many who are not very happy about these recommendations. There are few who would approve of all the recommendations. Those who have given their blessing have generally qualified their remarks; and there is also a difference of opinion as to the rapidity with which the recommendations could be enforced. This is natural. As Mr. Stephenson has already explained, the report must be looked at in two different aspects. The first is waste or extravagance—

that is the "sweep up" to which Mr. Travers referred. This will be ruthlessly cut out and we in the Finance Department will see that this is done. Secondly, there is the class of expenditure which should be tempered by our funds—cutting our coat according to our cloth. If the money is not there the remedy is the employment of a cheaper agency. This may mean a loss of efficiency but it will have to be faced temporarily. The Committee were out to make recommendations for retrenchment and it was not their concern to determine the effect of their recommendations. It is the concern of Government very carefully to consider what will be the result of carrying out their various suggestions. I may tell you the position of the Finance Department in this matter and what we are doing. Professor Mukherji said that the burden of proof lies with Government to show which of the recommendations they are not prepared to accept and why? That is the attitude we have taken up in the Finance Department. The Council may rest assured that we will not rest content until we get as much as we can out of these recommendations in order to put our finances on a better footing. We shall take everything possible to help us in reducing the expenditure. We have already made in the Budget some cuts which will go against the total of reductions arrived at by the Retrenchment Committee. Since the report was received there have been some decisions, the total of which is not very much. The Council will realize, however, that many of the recommendations are complicated by the question of the abolition of offices and establishments. It will take time to consider these recommendations and, even if many of the recommendations are accepted in principle, it will not be possible really to put them into effect during the coming year. But whatever saving is possible will be given effect to without any delay whatever.

Rai Nibaran Chandra Das Gupta Bahadur thought that these recommendations would not be considered during the life-time of this Council, but I can tell him that while he was standing on his feet addressing this Council there were lying in Mr. Marr's office heaps of files from other departments awaiting the examination of the Finance Department.

Turning to the matters in the report which affect my own department, I may say that practically all of them had really originated in the department before the Retrenchment Committee began their labours, and at our request they were embodied in the Committee's report. One of the biggest cuts is that of stationery and printing. We have been discussing this matter for some time and as far as we can see at the moment we are going to give effect to all the recommendations with the exception that of printing in private presses. This is a matter which we would like to work out when we introduce our costing system into our new press. Some of the members of this Council visited our press in Writers' Buildings with Sir John Kerr a year or two ago and they realized the difficulties under which we have been working. We cannot

get rid of these difficulties until we get out to Chetla. Our new press is nearing completion. We have already one or two branches working there now and we hope shortly to have the whole press transferred there. But we cannot do much during the coming year in the way of retrenchment because contracts for paper have to be made long ahead. We shall be lucky if we are able to give effect to the retrenchments suggested by the Committee before 1924-25.

There is another big item, i.e., travelling allowances. We are revising the rules and we hope to get on with them very quickly, but it is impossible at the moment to say what savings will be effected, still more difficult it is to allocate any savings under the various departments There are many complicated questions. It is impossible to tell at the moment how much we can cut, but as the year goes on we shall see what savings can be effected.

Another big item to which I have already referred is contingencies. Our Special Accounts Officer is just about to commence work. He is on other work at the moment; but I hope that by the end of this month or at the beginning of April he will be at work in the various offices. We cannot tell at the moment what reductions can be made in the various offices and departments, but as soon as he lets us know what in his opinion is a sufficient sum for contingencies in a particular office, we shall at once cut the Budget figure to that amount.

I have mentioned the transfer of the press to Chetla. With that transfer, we shall effect a considerable saving on buildings. We have to hire numerous buildings in which many of our offices are accommodated outside Writers' Buildings, but with the space set free by the transfer of the press to Chetla and by a rearrangement which can be made in Writers' Buildings we shall be able to take in most of the offices, thus saving a large sum which we spend on rents.

This, I think, completes the criticisms which have been made with reference to the various departments in these discussions and in the Retrenchment Committee's Report. May I now turn to the sweeping criticisms of broken promises with particular reference to the year which is about to close? Statements have been made that there has been no fulfilment of the promises made when the taxation Bills were before the Council last year. We have been told that a substantial part of the new taxation was to be devoted to the Transferred Departments and that it was on this understanding that votes were given in support of the new taxation. What of this promise? It is alleged that it has not been fulfilled and the Hon'ble the Ministers have been the target of attacks from all quarters for their failure to see that these promises were not fulfilled. I should like to point out that there has been no breach of faith and that though all anticipations have not been fulfilled a good deal has been done for the Transferred Departments. What was the promise? It started with Lord Ronaldshay's address to this Council on the 21st November, 1921.

in which he observed, in connection with the new proposals for taxation intended to meet the provincial deficit, that after meeting the deficit from the new taxation receipts we should have a sum of Rs. 40 or 50 lakhs in hand, and that amongst the first claimants upon this sum must be placed certain of the departments, particularly the Education Department, the Public Health Department, the Registration Department, and the Departments of Agriculture and Industries—in fact, all the Transferred Departments. The surplus was to be utilized for the new schemes of these departments.

When Sir John Kerr introduced the Budget last year, he remarked that the new taxation would cover the anticipated deficit and would leave a surplus which he then estimated at Rs. 20 lakhs, and the idea he then put out was that we should draw on this surplus of Rs. 20 lakhs and about Rs. 40 lakhs from our balances for new schemes, a large portion of which would be in the Transferred Departments. This was the promise, but where is the surplus? It does not exist. There is no surplus. We are in deficit to the extent of Rs. 16 lakhs this year. We are not able from our revenues to balance our income and expenditure. In July and August last, not knowing what was in front of us, we allowed expenditure on new schemes to the extent of about Rs. 44 lakhs. Subsequently, we had to make retrenchments but in the final result only Rs. 30 lakhs of new expenditure was allowed. There was no surplus. Out of the Rs. 30 lakhs mentioned above, Rs. 11½ lakhs was spent on the Reserved side and Rs. 18½ lakhs on the Transferred side. There was no surplus. How did we manage it? We did it by retrenchments in other directions. As I told the Council the other day and again to-day, we made retrenchments to the extent of Rs. 47 lakhs. Part of this was by closing down certain schemes in the supplementary estimates, but Rs. 33 lakhs of it represents retrenchments from the original budget estimates. And of this, Rs. 23 lakhs came from the Reserved side and Rs. 10 lakhs from the Transferred side. Surely then the promise was fulfilled, although there was no surplus. We practically gave the full amount that was promised and we did it by retrenchment primarily at the expense of the Reserved Departments.

The object of the new taxation was the immediate elimination of our deficit. That was the real intention. But we cannot forget that it was never intended that as a permanent measure recourse should be had to new taxation to balance the Budget for carrying on the administration on its present scale. But we could not carry on, as we were, without increased revenue and, therefore, for the present at any rate we have had to utilize our increased receipts, such as they were, to carry on our ordinary administration.

Mr. D. C. Ghose taunted the Ministers with not having exercised their rights and put up a good fight for greater financial provision for the needs of the departments in their charge. He was not then, perhaps, aware of the fact that the bulk of the big retrenchments was made mainly

on the Reserved side of Government. Is that not an indication that the Ministers did put up a good fight?

Mr. Ghose thinks that the appointment of a Joint Financial Secretary would be a sort of a panacea to the Ministers. This suggestion does not quite savour of retrenchment. (Hear, hear!) Although Mr. Marr would be highly pleased if the suggestion were put into force, Mr. Ghose must realize that this post would merely be an addition to the Finance Department, and that its creation would not improve the present position. He seems to think that the Joint Secretary would be outside the Finance Department and would fight that department for the Ministers. Not a bit of it; he would be inside the Finance Department. Although the Finance Department is a Reserved Department, it does not necessarily mean that it deals differently with the various departments or is biassed in favour of the Reserved Departments. Our attitude towards all departments is the one and the same. We criticize the Reserved Departments no less severely than we do the Transferred side, and we shower our generosity without any bias.

Turning to the Budget generally, I have been rather disappointed at the small amount of constructive criticism that has been produced in the speeches of members. I had hoped that, instead of bewailing our past misfortunes, members would have given some support either in suggesing or endorsing measures to improve our financial situation. One or two references were made during the discussion to the Meston award, and we had one or two suggestions for taxes from a member on my right. But it was left to Mr. Surendra Nath Mallik in finishing up the discussion on the part of non-official members to crystallize the main issues and the line that should be followed. Mr. Mallik has had a valuable insight into the working of the administration—and I am obliged to him for his appreciation of the Budget—which, as he remarked, could not be made a prosperous one until the situation, for which the Meston award was responsible, was rectified. He has told us that only two courses are open to us—retrenchment and the revision of the Meston award. No member favours taxation—we must have recourse to other measures. We have, as I have said, made very heavy retrenchments and we have got in hand further measures: but it must not be forgotten that there is a danger in going too far—efficiency may give place to economy, but in this direction it cannot but be temporary. Our real hope of salvation lies in the revision of the Meston award, to which reference has been made by Babu Surendra Nath Ray and other speakers. Babu Kishori Mohan Chaudhuri and Mr. Mallik have, however, accused us of sitting idle in this matter. I can assure the Council that it is not the case. We pressed our claims again last year—the result of our claims is indicated in the despatches to which I referred in my Budget speech. The Secretary of State has decided that no revision of the settlement is now possible. The Government of India's conclusions in the matter were tempered by the statement that no revision should, at any rate, be made until the

provincial contributions have been abolished. But the provincial contributions have not been abolished and they are not going to be abolished this year.

Babu Indu Bhushan Dutta remarked that a bankrupt rouses more sympathy than one who has been able to fill his pockets somehow or other. I should like him to read the following brief extract from the speech which was delivered this morning by the Hon'ble the Finance Member of the Government of India in presenting the Budget of the Central Government:—

The Provincial Governments think, it is said, that they will get more sympathy from the Central Government and get rid of their provincial contributions quicker if they can show a handsome deficit and appeal to the charity of the Central Government. I should like to say for my part that the strongest appeal that the Provincial Governments can make to me in this matter of the provincial contributions is to show themselves worthy of assistance from the Central Government by strenuous and successful endeavours to make both ends meet for themselves.

Need I say more? These are just the lines on which we have been working; and I think that on this ground Bengal has a claim to secure the sympathy of the Government of India. (Hear, hear!)

But notwithstanding all this, we shall not remain content solely with the release of our contributions to the Central Government. We shall continue—as I have said in my previous speech—to press our claims for a revision of the Meston settlement and we shall resist any attempt to stereotype it. Our finances are now on a much better footing than before—still there is very little between revenue and expenditure. We cannot overlook at the present moment the fact that when the Government of India find themselves unable to release the provincial contributions, a revision of the Meston settlement would probably mean additional taxation. This fact does not, however, preclude us from pressing our claims for having an inquiry made into the justice or otherwise of the settlement. We shall continue to press our claims in season and out of season in arriving at a proper settlment. (Hear, hear!) I need not say more about this subject as it has been discussed over and over again. There is very little for me to add to what Mr. Mitter said on the subject yesterday; and although reference was not made in many of the speeches, I am sure that, in pressing our claims and in asking for a revision of the Meston settlement, we have behind us every member of this House. (Hear, hear!)

Let me, in conclusion, Sir, repeat that our position is not a desperate one. We have good ground for hope. In the light of the remarks of the Hon'ble the Finance Member of the Government of India—to which I have referred—we are working on the correct lines. Although we have a small deficit, it will be worked off during the year. We have, I think, turned the corner, and although we are marking time during the current year, there seems good reason to expect that in the near future we shall be able to provide for new schemes in which the Hon'ble the Ministers

and the members of the Council are so deeply interested. Let us continue to go on not with a feeling of despair but full of hope, eager, and confident that our wrongs will be righted and that Bengal will emerge triumphant and its fallen fortunes will soon be restored. (Applause.)

Demands for Grants.

7.—Stamps.

The Hon'ble Mr. J. DONALD: I move that a sum of Rs. 3,57,000 be granted for expenditure under the head "7.—Stamps."

This is mainly an adjustment from the High Commissioner's Budget to the head "Stamps" for payment for our stamps. There has been a certain amount of additional expenditure in connection with the sale of stamps. The figure represents the adjustment between the sanctioned estimate and the revised.

The motion was put and agreed to.

27.—Ports and Pilotage.

The Hon'ble Mr. J. DONALD: I move that a sum of Rs. 97,000 be granted for expenditure under the head "27. Ports and Pilotage."

The reasons for the demand are fully explained in the Memorandum. The expenditure is mainly in connection with the new Howrah Bridge.

The motion was put and agreed to.

46.—Stationery and Printing.

The Hon'ble Mr. J. DONALD: I move that a sum of Rs. 81,000 be granted for expenditure under the head "46. Stationery and Printing" to meet additional charges under the sub-head "Press and Forms Department" and for printing of forms for the High Court.

This expenditure has been incurred for the printing of forms for the High Court and for the revision of the pay of the Press and Forms Department. It is fully explained in the Memorandum.

The motion was put and agreed to.

52.—Miscellaneous Adjustments between the Central and Provincial Governments.

The Hon'ble Mr. J. DONALD: I move that a sum of Rs. 31,000 be granted for expenditure under the head "52.—Miscellaneous Adjustments" on account of recovery from the Local Government of the cost of training Forest Probationers and Forest Engineer.

The motion was put and agreed to.

55.—Construction of Irrigation, Navigation, Embankment and Drainage Works (not charged to revenue).

The Hon'ble the MAHARAJADHIRAJA BAHADUR of BURDWAN: I move that a sum of Rs. 23,97,000 be granted for expenditure under the head "55.—Construction of Irrigation, Navigation, Embankment, and Drainage Works."

The printed Memorandum explains the reasons for this demand and I do not think that I need say anything more about it.

The motion was put and agreed to.

Loans and Advances.

The Hon'ble the MAHARAJADHIRAJA BAHADUR of BURDWAN: I move that a sum of Rs. 26,000 be granted for expenditure under the head "Loans and Advances."

This is also in connection with the revised estimate for the year and the excess amount is necessary for the loans granted to the flooded areas in the Rajshahi Division.

The motion was put and agreed to.

Adjournment.

The Council was then adjourned till 3 P.M. on Friday, the 2nd March, 1923, at the Town Hall, Calcutta.

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